

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On December 8, 2009, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Reorganized Debtors' Supplemental Reply to Response of Jane M. Duffy to Debtors' Objections to Proof of Claim No. 3175 Filed by Jane M. Duffy ("Supplemental Reply Regarding Jane M. Duffy's Equity Interest") (Docket No. 19156) [a copy of which is attached hereto as Exhibit D]
- 2) Reorganized Debtors' Supplemental Reply to Responses of Certain Claimants to Debtors' Objections to (A) Proofs of Claim Nos. 13663 and 13730 Filed by the International Union of Operating Engineers (the "IUOE"), Local 101-S, (B) Proofs of Claim Nos. 13734 and 15071 Filed by the IUOE, Local 18-S, (C) Proofs of Claim Nos. 13699 and 15075 Filed by the IUOE, Local 832-S, (D) Proofs of Claim Nos. 13863 and 14334 Filed by the International Association of Machinists and Aerospace Workers and Its District 10 and Tool and Die Makers Lodge 78, and (E) Proofs of Claim Nos. 13875 and 14350 Filed by the International Brotherhood of Electrical Workers, Local 663 ("Supplemental Reply Regarding Certain Union Claims") (Docket No. 19157) [a copy of which is attached hereto as Exhibit E]
- 3) Reorganized Debtors' Supplemental Reply to Responses of Certain Claimants to Debtors' Objections to (A) Proof of Claim Nos. 10570 and 10571 Filed by TK Holdings Inc., Automotive Systems, Inc., and Takata Seat Belts, Inc., (B) Proof of Claim No. 10964 Filed by TK Holdings Inc., (C) Proof of Claim Nos. 10965 and 10968 Filed by Takata Corporation, and (D) Proof of Claim Nos. 10966 and 10967 Filed by Highland Industries, Inc. ("Supplemental Reply Regarding Certain

Contingent Rejection Damages Claims”) (Docket No. 19158) [a copy of which is attached hereto as Exhibit F]

- 4) Reorganized Debtors' Supplemental Reply to Responses of Certain Claimants to Debtors' Objections to (A) Proof of Claim No. 6468 Filed by Barbara Burger, (B) Proof Of Claim No. 13464 Filed by Paul Pickles, (C) Proof of Claim No. 14751 Filed by Hubert Noel Morgan, and (D) Proof of Claim No. 16175 Filed by Patricia C. Weinman ("Supplemental Reply Regarding Certain Pension, Benefit, and OPEB Claims") (Docket No. 19159) [a copy of which is attached hereto as Exhibit G]
- 5) Reorganized Debtors' Supplemental Reply to Responses of Certain Claimants to Debtors' Objections to Proofs of Claim Nos. 15513, 15515, 15519, 15520, 15521, 15524, and 15532 Filed by Johnson Controls, Inc. and Affiliates ("Supplemental Reply Regarding Certain Contingent Breach of Contract Claims") (Docket No. 19160) [a copy of which is attached hereto as Exhibit H]
- 6) Reorganized Debtors' Supplemental Reply to Responses of Sharyl Y. Carter to Debtors' Objections to Proofs of Claim Nos. 16849 and 16850 Filed by Sharyl Y. Carter ("Supplemental Reply Regarding Sharyl Y. Carter's Claims") (Docket No. 19161) [a copy of which is attached hereto as Exhibit I]
- 7) Reorganized Debtors' Supplemental Reply to Responses of Certain Claimants to Debtors' Objections to (A) Proofs of Claim Nos. 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, and 1387 Filed by American International Group, Inc. and (b) Proofs of Claim Nos. 2539 and 6668 Filed By RLI Insurance Company ("Supplemental Reply Regarding Certain Protective Claims") (Docket No. 19162) [a copy of which is attached hereto as Exhibit J]
- 8) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to (A) Proofs of Claim Nos. 15584, 15586, 15587, and 15595 Asserted by Hyundai Motor Company and Proofs of Claim Nos. 15588, 15590, 15591, 15592, 15593, and 15594 Asserted by Hyundai Motor America, (B) Proof of Claim No. 5408 Filed by Gary L. Cook, (c) Proof of Claim No. 7269 Filed by Bobbie L. Burns, (d) Proof of Claim No. 9396 Filed by Joan C. Lyons on Behalf of David Lyons, (e) Proofs of Claim Nos. 10835 and 10836 Filed by Dennis Dashkovitz, (f) Proof of Claim No. 12251 Filed by Steven D. Streeter, (g) Proof of Claim No. 15525 Filed by Johnson Controls, Inc. – Battery Group, and (H) Proof of Claim No. 16591 Filed by Bradley A. and Barbara R. Bennett ("Notice of Adjournment of Sufficiency Hearing as to Certain Proofs of Claim") (Docket No. 19163) [a copy of which is attached hereto as Exhibit K]

On December 8, 2009, I caused to be served the document listed below upon the party listed on Exhibit L hereto via overnight mail:

- 9) Reorganized Debtors' Supplemental Reply to Response of Jane M. Duffy to Debtors' Objections to Proof of Claim No. 3175 Filed by Jane M. Duffy ("Supplemental Reply Regarding Jane M. Duffy's Equity Interest") (Docket No. 19156) [a copy of which is attached hereto as Exhibit D]

On December 8, 2009, I caused to be served the document listed below upon the parties listed on Exhibit M hereto via overnight mail:

- 10) Reorganized Debtors' Supplemental Reply to Responses of Certain Claimants to Debtors' Objections to (A) Proofs of Claim Nos. 13663 and 13730 Filed by the International Union of Operating Engineers (the "IUOE"), Local 101-S, (B) Proofs of Claim Nos. 13734 and 15071 Filed by the IUOE, Local 18-S, (C) Proofs of Claim Nos. 13699 and 15075 Filed by the IUOE, Local 832-S, (D) Proofs of Claim Nos. 13863 and 14334 Filed by the International Association of Machinists and Aerospace Workers and Its District 10 and Tool and Die Makers Lodge 78, and (E) Proofs of Claim Nos. 13875 and 14350 Filed by the International Brotherhood of Electrical Workers, Local 663 ("Supplemental Reply Regarding Certain Union Claims") (Docket No. 19157) [a copy of which is attached hereto as Exhibit E]

On December 8, 2009, I caused to be served the document listed below upon the parties listed on Exhibit N hereto via overnight mail:

- 11) Reorganized Debtors' Supplemental Reply to Responses of Certain Claimants to Debtors' Objections to (A) Proof of Claim Nos. 10570 and 10571 Filed by TK Holdings Inc., Automotive Systems, Inc., and Takata Seat Belts, Inc., (B) Proof of Claim No. 10964 Filed by TK Holdings Inc., (C) Proof of Claim Nos. 10965 and 10968 Filed by Takata Corporation, and (D) Proof of Claim Nos. 10966 and 10967 Filed by Highland Industries, Inc. ("Supplemental Reply Regarding Certain Contingent Rejection Damages Claims") (Docket No. 19158) [a copy of which is attached hereto as Exhibit F]

On December 8, 2009, I caused to be served the document listed below upon the parties listed on Exhibit O hereto via overnight mail:

- 12) Reorganized Debtors' Supplemental Reply to Responses of Certain Claimants to Debtors' Objections to (A) Proof of Claim No. 6468 Filed by Barbara Burger, (B) Proof Of Claim No. 13464 Filed by Paul Pickles, (C) Proof of Claim No. 14751 Filed by Hubert Noel Morgan, and (D) Proof of Claim No. 16175 Filed by Patricia C. Weinman ("Supplemental Reply Regarding Certain Pension, Benefit, and OPEB Claims") (Docket No. 19159) [a copy of which is attached hereto as Exhibit G]

On December 8, 2009, I caused to be served the document listed below upon the parties listed on Exhibit P hereto via overnight mail:

- 13) Reorganized Debtors' Supplemental Reply to Responses of Certain Claimants to Debtors' Objections to Proofs of Claim Nos. 15513, 15515, 15519, 15520, 15521, 15524, and 15532 Filed by Johnson Controls, Inc. and Affiliates ("Supplemental Reply Regarding Certain Contingent Breach of Contract Claims") (Docket No. 19160) [a copy of which is attached hereto as Exhibit H]

On December 8, 2009, I caused to be served the document listed below upon the party listed on Exhibit Q hereto via overnight mail:

- 14) Reorganized Debtors' Supplemental Reply to Responses of Sharyl Y. Carter to Debtors' Objections to Proofs of Claim Nos. 16849 and 16850 Filed by Sharyl Y. Carter ("Supplemental Reply Regarding Sharyl Y. Carter's Claims") (Docket No. 19161) [a copy of which is attached hereto as Exhibit I]

On December 8, 2009, I caused to be served the document listed below upon the parties listed on Exhibit R hereto via overnight mail:

- 15) Reorganized Debtors' Supplemental Reply to Responses of Certain Claimants to Debtors' Objections to (A) Proofs of Claim Nos. 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, and 1387 Filed by American International Group, Inc. and (b) Proofs of Claim Nos. 2539 and 6668 Filed By RLI Insurance Company ("Supplemental Reply Regarding Certain Protective Claims") (Docket No. 19162) [a copy of which is attached hereto as Exhibit J]

On December 9, 2009, I caused to be served the document listed below upon the parties listed on Exhibit S hereto via overnight mail:

- 16) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to (A) Proofs of Claim Nos. 15584, 15586, 15587, and 15595 Asserted by Hyundai Motor Company and Proofs of Claim Nos. 15588, 15590, 15591, 15592, 15593, and 15594 Asserted by Hyundai Motor America, (B) Proof of Claim No. 5408 Filed by Gary L. Cook, (c) Proof of Claim No. 7269 Filed by Bobbie L. Burns, (d) Proof of Claim No. 9396 Filed by Joan C. Lyons on Behalf of David Lyons, (e) Proofs of Claim Nos. 10835 and 10836 Filed by Dennis Dashkovitz, (f) Proof of Claim No. 12251 Filed by Steven D. Streeter, (g) Proof of Claim No. 15525 Filed by Johnson Controls, Inc. – Battery Group, and (H) Proof of Claim No. 16591 Filed by Bradley A. and Barbara R. Bennett ("Notice of Adjournment of Sufficiency Hearing as to Certain Proofs of Claim") (Docket No. 19163) [a copy of which is attached hereto as Exhibit K]

Dated: December 10, 2009

/s/ Darlene Calderon

Darlene Calderon

State of California  
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 10th day of December, 2009, by  
Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who  
appeared before me.

Signature: /s/ Vanessa R. Quiñones

Commission Expires: 3/20/11

# **EXHIBIT A**

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Delphi Corporation  
Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Barnes & Thornburg LLP	Peter A. Clark	One North Wacker Drive	Suite 4400	Chicago	IL	60606-2833	312-214-5668	312-759-5646	Counsel to Recticel Interiors; Motorola; Temic Automotive
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell LLP	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	Counsel to Debtor's Postpetition Administrative Agent; Counsel to JPMorgan Chase Bank, N.A.
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	Counsel to Employee Benefits
Hodgson Russ LLP	Garry M. Graber	60 East 42nd St	37th Floor	New York	NY	10165-0150	212-661-3535	212-972-1677	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602	Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164	Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	Postpetition Administrative Agent

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 Delphi Corporation  
 Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
New York State Office of Attorney General	Eugene J. Leff	Assistant Attorney General & Deputy Bureau Chief	120 Broadway, 26th Floor	New York	NY	10271	212-416-8465	212-416-6007	State of New York; New York State Department of Environmental Conserveation
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	Special Labor Counsel
Paul, Weiss, Rifkind, Wharton & Garrison LLP	Stephen J. Shimshak Philip A Weintraub	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3000	212-757-3990	Counsel to Ryder Integrated Logistics, Inc.
Pension Benefit Guaranty Corporation	Israel Goldowitz	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	Chief Counsel to the Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Karen L. Morris, John Menke, Ralph L. Landy, Beth A. Bangert	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	Counsel to Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	Financial Advisor



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 Delphi Corporation  
 Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	155 N Wacker Drive	Suite 2700	Chicago	IL	60606-1720	312-407-0700	312-407-0411	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stahl Cowen Crowley Addis LLC	Jon D. Cohen, Trent P. Cornell	55 West Monroe Street	Suite 1200	Chicago	IL	60603	312-641-0060	312-641-6959	Counsel to the Delphi Retiree Committee
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	07960	973-656-8365	973-656-8805	Creditor Committee Member
United States Trustee	Brian Masumoto	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax	Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	Creditor Committee Member/Indenture Trustee

## **EXHIBIT B**

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	Peter A. Clark	One North Wacker Drive	Suite 4400	Chicago	IL	60606-2833	312-214-5668	<a href="mailto:pclark@btlaw.com">pclark@btlaw.com</a>	Counsel to Recticel Interiors; Motorola; Temic Automotive
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	<a href="mailto:rstark@brownrudnick.com">rstark@brownrudnick.com</a>	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	<a href="mailto:bsimon@cwsny.com">bsimon@cwsny.com</a>	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	<a href="mailto:sreisman@cm-p.com">sreisman@cm-p.com</a>	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell LLP	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	<a href="mailto:donald.bernstein@dpw.com">donald.bernstein@dpw.com</a> <a href="mailto:brian.resnick@dpw.com">brian.resnick@dpw.com</a>	Counsel to Debtor's Postpetition Administrative Agent; Counsel to JPMorgan Chase Bank, N.A.
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	<a href="mailto:sean.p.corcoran@delphi.com">sean.p.corcoran@delphi.com</a> <a href="mailto:karen.j.craft@delphi.com">karen.j.craft@delphi.com</a>	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	<a href="mailto:cschiff@flextronics.com">cschiff@flextronics.com</a>	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308	<a href="mailto:paul.anderson@flextronics.com">paul.anderson@flextronics.com</a>	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	<a href="mailto:trey.chambers@freescale.com">trey.chambers@freescale.com</a>	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	<a href="mailto:rodbuie@ffhsj.com">rodbuie@ffhsj.com</a> <a href="mailto:sliviri@ffhsj.com">sliviri@ffhsj.com</a>	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	<a href="mailto:randall.eisenberg@fticonsulting.com">randall.eisenberg@fticonsulting.com</a>	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	<a href="mailto:valerie.venable@ge.com">valerie.venable@ge.com</a>	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	<a href="mailto:lhassel@groom.com">lhassel@groom.com</a>	Counsel to Employee Benefits
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## **EXHIBIT D**



Hearing Date and Time: December 18, 2009 at 10:00 a.m. (prevailing Eastern time)  
Supplemental Response Date and Time: December 16, 2009 at 4:00 p.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case Number 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
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REORGANIZED DEBTORS' SUPPLEMENTAL REPLY TO RESPONSE  
OF JANE M. DUFFY TO DEBTORS' OBJECTIONS TO PROOF OF  
CLAIM NO. 3175 FILED BY JANE M. DUFFY

("SUPPLEMENTAL REPLY REGARDING  
JANE M. DUFFY'S EQUITY INTEREST")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit the Reorganized Debtors' Supplemental Reply To Response Of Jane M. Duffy To Debtors' Objections To Proof Of Claim No. 3175 Filed By Jane M. Duffy (the "Supplemental Reply"), and respectfully represent as follows:

A. Preliminary Statement

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

3. On November 18, 2009, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Debtors' Objection To Proofs Of Claim Nos. 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387, 2539, 3175, 5408, 6468, 6668, 7269, 9396, 10570, 10571, 10835, 10836, 10964, 10965, 10966, 10967, 10968, 12251, 13464, 13663, 13699, 13730, 13734, 13863, 13875, 14334, 14350, 14751, 15071, 15075, 15513, 15515, 15519, 15520, 15521, 15524, 15525, 15532, 15584, 15586, 15587, 15588, 15590, 15591, 15592, 15593, 15594, 15595, 16175, 16591, 16849, And 16850 (Docket No. 19108) (the "Sufficiency Hearing Notice").

4. The Reorganized Debtors filed the Sufficiency Hearing Notice and are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests ...." Modified Plan, art. 9.6(a).

5. By the Sufficiency Hearing Notice and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order") and the Eighth Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered September 25, 2009 (Docket No. 18936), the Reorganized Debtors scheduled a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of each proof of claim filed by the claimants listed on Exhibit A to the Sufficiency Hearing Notice and whether each such proof of claim states a colorable claim against the asserted Debtor.

6. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing – i.e., by **December 16, 2009.**

B. Relief Requested

7. By this Supplemental Reply, the Reorganized Debtors request entry of an order disallowing and expunging proof of claim number 3175 filed by Jane M. Duffy asserting an equity interest in Delphi Corporation.

C. Proof Of Claim Asserting Equity Interest Filed by Jane M. Duffy

8. During their review of proofs of claim filed in these cases, the Debtors determined that proof of claim number 3175 filed by Jane M. Duffy against Delphi Corporation represents a proof of interest that was filed by Ms. Duffy as a holder of common stock in Delphi Corporation. The Reorganized Debtors believe that Ms. Duffy is not a creditor of the Debtors. Accordingly, this Court should enter an order disallowing and expunging proof of claim number 3175 in its entirety.

9. The Equity Interest Asserted Against The Debtors. On May 4, 2006, Jane M. Duffy filed proof of claim number 3175 against Delphi Corporation. The proof of claim was made on the preprinted proof of claim form that was provided by Kurtzman Carson Consultants ("KCC"), the claims and noticing agent in these cases, to all persons and entities included in the notice database compiled by the Debtors at the beginning of these cases. Items 1-10 on proof of claim number 3175 were left blank.

10. The Debtors' Objections To The Equity Interest. On November 2, 2006, the Debtors objected to Jane M. Duffy's proof of claim number 3175 on the Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated By Debtors' Books And Records, And (C) Claims Subject To Modification And (II) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection"), by which the Debtors objected to proof of claim

number 3175 as an equity interest not asserting a claims against the Debtors and sought entry of an order disallowing and expunging that proof of claim.

11. Ms. Duffy's Responses To The Debtors' Objections. On December 12, 2006, Ms Duffy filed a letter response to the Third Omnibus Claims Objection (Docket No. 6151). In her response, Ms. Duffy attached an Equity Security Holder Committee Acceptance Form that she said should have been attached to her proof of claim.

12. The Sufficiency Hearing Notice. Pursuant to the Claims Objection Procedures Order, the hearing on the Debtors' objection to proof of claim number 3175 was adjourned to a future date. On November 18, 2009, the Reorganized Debtors filed the Sufficiency Hearing Notice with respect to proof of claim number 3175, among other proofs of claim, scheduling the Sufficiency Hearing.

D. Claimants' Burden Of Proof And Standard For Sufficiency Of Claim

13. The Reorganized Debtors respectfully submit that proof of claim number 3175 fails to state a claim against the Debtors under rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Ms. Duffy has not proved any facts to support a right to payment by the Reorganized Debtors on behalf of the Debtors. Accordingly, the Debtors' objections to proof of claim number 3175 should be sustained and that proof of claim should be disallowed and expunged in its entirety.

14. The burden of proof to establish a claim against the Debtors rests on the claimants and, if a proof of claim do not include sufficient factual support, such proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re Spiegel, Inc., No. 03-11540, 2007 WL 2456626 at \*15 (Bankr. S.D.N.Y. August 22, 2007) (the claimant always bears the burden of persuasion and must initially allege facts sufficient to support the claim); see also In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at \*4

(Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc., 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at \*2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

15. For purposes of sufficiency, this Court has determined that the standard of whether a Claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Bankruptcy Rules 7012 and 9014. See Transcript of January 12, 2007 Hearing (Docket No. 7118) (the "January 12, 2007 Transcript") at 52:24-53:1. Pursuant to that standard, a motion to dismiss should be granted "if it plainly appears that the nonmovant 'can prove no set of facts in support of his claim which would entitle him to relief.'" In re Lopes, 339 B.R. 82, 86 (Bankr. S.D.N.Y. 2006) (quoting Conley v. Gibson, 355 U.S. 41, 45-46 (1957)). Essentially, the claimant must provide facts that sufficiently support a legal liability against the Debtors.

16. This Court further established that the sufficiency hearing standard is consistent with Bankruptcy Rule 3001(f), which states that "a proof of claim executed and filed in accordance with these Rules shall constitute prima facie evidence of the validity and amount of the claim." Fed. R. Bankr. P. 3001(f) (emphasis added). Likewise, Bankruptcy Rule 3001(a)

requires that "the proof of claim must be consistent with the official form" and Bankruptcy Rule 3001(c) requires "evidence of a writing if the claim is based on a writing." Fed. R. Bankr. P. 3001(a), (c). See January 12, 2007 Transcript at 52:17-22.

E. Argument Regarding The Equity Interest.

17. On or prior to April 20, 2006, the Debtors caused KCC to serve notice of the Bar Date (the "Bar Date Notice"), together with a proof of claim form, on, among others, holders of Delphi Corporation common stock to ensure that holders of stock who wished to assert claims against any of the Debtors that were not based solely upon their ownership of Delphi Corporation common stock would be afforded the opportunity to file such claims in these cases. The ownership of Delphi Corporation common stock constitutes an equity interest in Delphi Corporation, but does not constitute a "claim" against the Debtors as such term is defined in section 101(5) of the Bankruptcy Code. Furthermore, as set forth in the Bar Date Notice that was approved by this Court, creditors and equity holders were notified that they were not required to file proofs of claim based exclusively on ownership interests in Delphi Corporation common stock.<sup>1</sup>

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<sup>1</sup> The Bar Date Order provides, in relevant part:

Proofs of Claim are not required, at this time, to be filed by any Person or Entity asserting a Claim of any of the types set forth below:

\* \* \*

(h) Any holder of equity securities of, or other interests in, the Debtors solely with respect to such holder's ownership interest in or possession of such equity securities, or other interest; provided, however, that any such holder which wishes to assert a Claim against any of the Debtors that is not based solely upon its ownership of the Debtors' securities, including, but not limited to, Claims for damages or rescission based on the purchase or sale of such securities, must file a proof of claim on or prior to the General Bar Date in respect of such Claim.

Bar Date Order ¶5 (emphasis added).

18. In addition, pursuant to section 1141(d) of the Bankruptcy Code, the distributions and rights that are provided in the Modified Plan are in complete satisfaction, discharge, and release of, among other things, interests in Delphi Corporation whether or not a proof of claim based upon such interest is filed. Finally, the Modification Approval Order is a judicial determination of the discharge of all interests in the Debtors.

19. Accordingly, the Reorganized Debtors assert that Ms. Duffy has not met her burden of proof to establish a claim against or interest in the Debtors, (b) proof of claim number 3175 is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) proof of claim number 3175 fails to state a claim against the Reorganized Debtors under Bankruptcy Rule 7012. Because Ms. Duffy cannot provide facts or law supporting her claim, the Third Omnibus Claims Objection should be sustained as to proof of claim number 3175 and such claim should be disallowed and expunged in its entirety.



WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) sustaining the objections with respect to proof of Claim number 3175, (b) disallowing and expunging proof of claim number 3175 in its entirety, and (c) granting such further and other relief this Court deems just and proper.

Dated: New York, New York  
December 8, 2009

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
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By: /s/ Kayalyn A. Marafioti  
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Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **EXHIBIT E**

**Hearing Date and Time: December 18, 2009 at 10:00 a.m. (prevailing Eastern time)**  
**Supplemental Response Date and Time: December 16, 2009 at 4:00 p.m. (prevailing Eastern time)**

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DPH Holdings Corp. Legal Information Website:  
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case Number 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
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REORGANIZED DEBTORS' SUPPLEMENTAL REPLY TO RESPONSES OF CERTAIN CLAIMANTS  
 TO DEBTORS' OBJECTIONS TO (A) PROOFS OF CLAIM NOS. 13663 AND 13730 FILED BY THE  
 INTERNATIONAL UNION OF OPERATING ENGINEERS (THE "IUOE"), LOCAL 101-S, (B) PROOFS  
 OF CLAIM NOS. 13734 AND 15071 FILED BY THE IUOE, LOCAL 18-S, (C) PROOFS OF CLAIM NOS.  
 13699 AND 15075 FILED BY THE IUOE, LOCAL 832-S, (D) PROOFS OF CLAIM NOS. 13863 AND  
 14334 FILED BY THE INTERNATIONAL ASSOCIATION OF MACHINISTS AND AEROSPACE  
 WORKERS AND ITS DISTRICT 10 AND TOOL AND DIE MAKERS LODGE 78, AND (E)  
 PROOFS OF CLAIM NOS. 13875 AND 14350 FILED BY THE INTERNATIONAL  
BROTHERHOOD OF ELECTRICAL WORKERS, LOCAL 663

("SUPPLEMENTAL REPLY REGARDING CERTAIN UNION CLAIMS")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit the Reorganized Debtors' Supplemental Reply To Responses Of Certain Claimants To Debtors' Objections To (A) Proofs Of Claim Nos. 13663 And 13730 Filed By The International Union Of Operating Engineers (The "IUOE"), Local 101-S, (B) Proofs Of Claim Nos. 13734 And 15071 Filed By The IUOE, Local 18-S, (C) Proofs Of Claim Nos. 13699 And 15075 Filed By The IUOE, Local 832-S, (D) Proofs Of Claim Nos. 13863 And 14334 Filed By The International Association Of Machinists And Aerospace Workers And Its District 10 And Tool And Die Makers Lodge 78, And (E) Proofs Of Claim Nos. 13875 And 14350 Filed By The International Brotherhood Of Electrical Workers, Local 663 (the "Supplemental Reply"), and respectfully represent as follows:

A. Preliminary Statement

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

3. On November 18, 2009, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Debtors' Objection To Proofs Of Claim Nos. 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387, 2539, 3175, 5408,

6468, 6668, 7269, 9396, 10570, 10571, 10835, 10836, 10964, 10965, 10966, 10967, 10968, 12251, 13464, 13663, 13699, 13730, 13734, 13863, 13875, 14334, 14350, 14751, 15071, 15075, 15513, 15515, 15519, 15520, 15521, 15524, 15525, 15532, 15584, 15586, 15587, 15588, 15590, 15591, 15592, 15593, 15594, 15595, 16175, 16591, 16849, And 16850 (Docket No. 19108) (the "Sufficiency Hearing Notice").

4. The Reorganized Debtors filed the Sufficiency Hearing Notice and are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests ...." Modified Plan, art. 9.6(a).

5. By the Sufficiency Hearing Notice and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order") and the Eighth Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered September 25, 2009 (Docket No. 18936), the Reorganized Debtors scheduled a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of each proof of claim filed by the claimants listed on Exhibit A to the Sufficiency Hearing Notice and whether each such proof of claim states a colorable claim against the asserted Debtor.

6. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing – i.e., by **December 16, 2009.**

B. Relief Requested

7. By this Supplemental Reply, the Reorganized Debtors request entry of an order disallowing and expunging the proofs of claim filed by the International Union of Operating Engineers, Local 101-S, Local 18-S, and Local 832-S (the "IUOE"), the International Association of Machinists and Aerospace Workers and its District 10 and Tool and Die Makers Lodge 78 (the "IAM"), and the International Brotherhood of Electrical Workers, Local 663 (the "IBEW") asserting wages and benefits, future pension benefits, or other post-employment benefits that were waived and released pursuant to certain settlement agreements between the Debtors and each of the IUOE, the IBEW, and the IAM, respectively.

C. Union Claims

8. During their review of the proofs of claim filed in these cases, the Debtors determined that certain proofs of claim filed by the IUOE, the IAM, and the IBEW assert liabilities or dollar amounts that are not owing pursuant to the Reorganized Debtors' books and records because such proofs of claim are for wages and benefits, future pension benefits, or other post-employment benefits and that were waived and released pursuant to certain settlement agreements between the Debtors and each of the IUOE, the IBEW, and the IAM, respectively. The Reorganized Debtors believe that the IUOE, the IAM, and the IBEW are not creditors of the Debtors. Accordingly, this Court should enter an order disallowing and expunging each proof of claim filed by the IUOE, the IBEW, and the IAM in its entirety.

9. The Union Claims Filed Against The Debtors. On July 31, 2006, the IUOE, Local 101-S filed proof of claim number 13663 against Delphi Corporation and proof of claim number 13730 against Delphi Automotive Systems LLC ("DAS LLC"), a Debtor in these cases. Each of these claims asserts (a) an unsecured non-priority claim in the amount of \$35,000.00 plus unliquidated and contingent claims by a retired employee based upon the employer's obligations under ERISA and (b) unliquidated and contingent claims for current and retired employees which would become due as a result of actions that may be taken to repudiate collective bargaining agreements between the IUOE and the Debtors or reduce amounts owed under that agreement and related employee benefit plans.

10. On July 31, 2006, the IUOE, Local 18-S filed proof of claim number 13734 against Delphi Corporation and proof of claim number 15071 against DAS LLC. Each of these claims asserts claims adding up to approximately \$28,000.00 for wages due to certain employees as a result of outstanding grievances and (b) unliquidated and contingent claims for wages and benefits which may become due under a collectively bargaining agreement between the IUOE, Local 18-S and the Debtors and related benefit plans as a result of actions which may be taken pursuant to sections 1113 and 1114 of the Bankruptcy Code or otherwise to repudiate the agreement and related benefit plans.

11. On July 31, 2006, the IUOE, Local 832-S filed proof of claim number 15075 against Delphi Corporation and proof of claim number 13699 against DAS LLC. Each of these claims is for unliquidated and contingent claims of present and retired employees represented by the IUOE, Local 832-S for wages and benefits which may become due under a collectively bargaining agreement between the IUOE, Local 18-S and the Debtors and related

benefit plans as a result of actions which may be taken pursuant to sections 1113 and 1114 of the Bankruptcy Code or otherwise to repudiate the agreement and related benefit plans.

12. On July 31, 2006, the IAM filed proof of claim number 13863 against Delphi Corporation and proof of claim number 14334 against DAS LLC, with each claim asserting (a) \$114,072.00 for a pending grievance, (b) any amounts owed under the collective bargaining agreement between the IAM and the Debtors that would be reduced pursuant to section 1113 of the Bankruptcy Code or otherwise, and (c) claims on behalf of retirees it represents for any amounts owed under applicable pension or benefit plans which are reduced pursuant to section 1114 of the Bankruptcy Code or otherwise, including but not limited to any reduction in pension, health insurance, or life insurance benefits.

13. On July 31, 2006, the IBEW filed proof of claim number 13875 against Delphi Corporation and proof of claim number 14350 (together with proofs of claim numbers 13663, 13699, 13730, 13734, 13863, 13875, 14334, 14350, 15071, and 15075, the "Union Claims") against DAS LLC, with each claim asserting (a) \$1,605,198.08 and \$66,897.00 for pending grievances, (b) any amounts owed under the collective bargaining agreement between the IBEW and the Debtors that would be reduced pursuant to section 1113 of the Bankruptcy Code or otherwise, and (c) amounts owed under applicable collectively bargaining agreements that would be reduced pursuant to section 1113 of the Bankruptcy Code or otherwise, including but not limited to wages, other compensation and benefits, future retiree benefits, and pension benefits owed to employees.

14. The Debtors' Objection To The Union Claims. On June 22, 2009, the Debtors filed the Debtors' Thirty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge (A) Certain Pension And OPEB Claims, (B) Certain



Individual Workers' Compensation Claims, (C) Certain Duplicate And/Or Amended Individual Workers' Compensation Claims, (D) Certain Untimely Individual Workers' Compensation Claims, (E) A Secured Books And Records Claim, And (F) Certain Untimely Claims, (II) Modify Certain (A) Wage And Benefit Claims, (B) State Workers' Compensation Claims, And (C) Individual Workers' Compensation Claims Asserting Priority, (III) Provisionally Disallow Certain Union Claims, And (IV) Modify And Allow Certain Settled Claims (Docket No. 17182) (the "Thirty-Fourth Omnibus Claims Objection"), by which the Debtors objected to each Union Claim on the grounds that such claims were waived pursuant to certain settlement agreements between the Debtors and each of the IUOE, the IBEW, and the IAM, respectively, and that such waivers would become effective upon the consummation of a confirmed plan of reorganization of the Debtors. Accordingly, the Debtors requested entry of an order disallowing and expunging each Union Claim as of the consummation of the Modified Plan.

15. The Responses To The Debtors' Objections. On July 16, 2009, the IUOE filed its Response of IUOE Locals 18S, 101S, 832S To Debtors' Thirty-Fourth Omnibus Claims Objection (Docket No. 18332). In its response, the IUOE asserts that its claims had not been waived because, as of the date of the Thirty-Fourth Omnibus Claims Objection, the waivers in the settlement agreement between the IUOE and the Debtors had not yet become effective because the Modified Plan had not yet been substantially consummated. In addition, the IUOE asserts that the settlement agreement between the IUOE and the Debtors do not provide for a waiver of the right to assert claims for the failure to pay future pension benefits.

16. On July 16, 2009, the IAM and the IBEW filed the Response Of IBEW And IAM to Debtor's Thirty Fourth Omnibus Claims Objection (Docket No. 18333) and the Corrected Response Of IBEW And IAM to Debtor's Thirty Fourth Omnibus Claims Objection

(Docket No. 18334). In their response, the IAM and the IBEW assert that the waiver in the settlement agreements between each of the IAM and the IBEW and the Debtors does not waive the right to assert claims for the failure to pay future pension benefits

17. The Sufficiency Hearing Notice. Pursuant to the Claims Objection Procedures Order, the hearing on the Debtors' objection to the Union Claims was adjourned to a future date. On November 18, 2009, the Reorganized Debtors filed the Sufficiency Hearing Notice with respect to the Union Claims, scheduling the Sufficiency Hearing.

D. Claimants' Burden Of Proof And Standard For Sufficiency Of Claim

18. The Reorganized Debtors respectfully submit that the Proofs of Claim fail to state a claim against the Debtors under rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). The IUOE, the IBEW, and the IAM have not proved any facts to support a right to payment by the Reorganized Debtors on behalf of the Debtors. Accordingly, the Debtors' objections to each Union Claims should be sustained with respect to such proof of claim and each Union Claim should be disallowed and expunged in its entirety.

19. The burden of proof to establish a claim against the Debtors rests on the claimants and, if a proof of claim do not include sufficient factual support, such proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re Spiegel, Inc., No. 03-11540, 2007 WL 2456626 at \*15 (Bankr. S.D.N.Y. August 22, 2007) (the claimant always bears the burden of persuasion and must initially allege facts sufficient to support the claim); see also In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at \*4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113

(Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at \*2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

20. For purposes of sufficiency, this Court has determined that the standard of whether a Claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Bankruptcy Rules 7012 and 9014. See Transcript of January 12, 2007 Hearing (Docket No. 7118) (the "January 12, 2007 Transcript") at 52:24-53:1. Pursuant to that standard, a motion to dismiss should be granted "if it plainly appears that the nonmovant 'can prove no set of facts in support of his claim which would entitle him to relief.'" In re Lopes, 339 B.R. 82, 86 (Bankr. S.D.N.Y. 2006) (quoting Conley v. Gibson, 355 U.S. 41, 45-46 (1957)). Essentially, the claimant must provide facts that sufficiently support a legal liability against the Debtors.

21. This Court further established that the sufficiency hearing standard is consistent with Bankruptcy Rule 3001(f), which states that "a proof of claim executed and filed in accordance with these Rules shall constitute prima facie evidence of the validity and amount of the claim." Fed. R. Bankr. P. 3001(f) (emphasis added). Likewise, Bankruptcy Rule 3001(a) requires that "the proof of claim must be consistent with the official form" and Bankruptcy Rule 3001(c) requires "evidence of a writing if the claim is based on a writing." Fed. R. Bankr. P. 3001(a), (c). See January 12, 2007 Transcript at 52:17-22.

E. Argument Regarding The Union Claims.

22. As described in the Thirty-Fourth Omnibus Claims Objection, The Debtors entered into three settlement agreements with the IUOE, two settlement agreements with the IBEW, and one settlement agreement with the IAM (collectively, the "IUOE, IBEW, and IAM Settlement Agreements"). The IUOE, IBEW, and IAM Settlement Agreements, copies of which are attached to, and approved by, the Order Under 11 U.S.C. §§ 363, 1113, And 1114 And Fed. R. Bankr. P. 6004 And 9019 Approving (I) Memoranda Of Understanding Among IUOE, IBEW, IAM, Delphi, And General Motors Corporation Including Modification Of IUOE, IBEW, And IAM Collective Bargaining Agreements And Retiree Welfare Benefits For Certain IUOE, IBEW, And IAM-Represented Retirees And (II) Modification Of, And Term Sheet Regarding, Retiree Welfare Benefits For Certain Non-Represented Hourly Active Employees And Retirees (the "IUOE, IBEW, And IAM 1113/1114 Settlement And Retiree Benefit Approval Order") (Docket No. 9107) entered by this Court on August 16, 2007, all provide, in relevant part:

On the [E]ffective [D]ate . . . the [IUOE/IBEW/IAM], all employees and former employees of Delphi represented or formerly represented by the [IUOE/IBEW/IAM], and all persons or entities with claims derived from or related to any relationship with such employees or former employees of Delphi, shall waive and release and be deemed to have waived and released any and all claims of any nature, whether liquidated or unliquidated, contingent or non-contingent, asserted or unasserted, existing and/or arising in the future against Delphi, its subsidiaries, or affiliates . . . and the officers, directors, employees, fiduciaries, and agents of each, arising directly or indirectly from or in any way related to any obligations under the collective bargaining agreements between Delphi and the [IUOE/IBEW/IAM] and between GM and the [IUOE/IBEW/IAM] related to such employees . . . .

IUOE, IBEW, And IAM 1113/1114 Settlement And Retiree Benefit Approval Order ¶¶ 9(a), 11(a), and 13(a).

23. Pursuant to the IUOE, IBEW, and IAM Settlement Agreements, the IUOE, the IBEW, and the IAM and all of their members have agreed to waive and release, upon the

effective date of the Modified Plan, all claims arising from the respective collective bargaining agreements between the Debtors and each of the IUOE, the IBEW, and the IAM.

24. In their responses to the Thirty-Fourth Omnibus Claims Objection, each of the IUOE, IBEW, and IAM argue that the waivers in the IUOE, IBEW, and IAM Settlement Agreements do not apply to claims asserting vested pension benefits. In this Supplemental Reply, the Reorganized Debtors assert that to the extent that the Union Claims assert liabilities for anything other than vested pension benefits, the the substantial consummation of the Modified Plan and the occurrence of the Effective Date has triggered the waivers in the IUOE, IBEW, and IAM Settlement Agreements and that each Union Claim should be disallowed and expunged in its entirety.

25. To the extent that the Union Claims assert liabilities for pension benefits, the Reorganized Debtors assert that such claims should be disallowed and expunged in their entirety because, the Pension Plans were terminated by the PBGC as of July 31, 2009. Upon termination the Pension Plan, such claims may not be asserted by plan participants because, under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), 29 U.S.C. §§ 1301 et seq., the PBGC is the sole entity entitled to assert pension claims against employers for pension plan underfunding and participants have no right to make claims against their employers for benefits under terminated plans. See 29 U.S.C. § 1362; see also United Steelworkers of Amer. v. United Eng'g, Inc., 52 F.3d 1386, 1390 (6th Cir. 1995); Int'l Ass'n of Machinists and Aerospace Workers v. Rome Cable Corp., 810 F. Supp. 402 (N.D.N.Y. 1993); In re Lineal Group, Inc., 226 B.R. 608 (Bankr. M.D. Tenn. 1998); In re Adams Hard Facing Co., 129 B.R. 662 (W.D. Okla. 1991).

26. In their responses, the IUOE, IBEW, and IAM attempt to distinguish the Sixth Circuit's ruling in United Steelworkers by citing the unreported decision in Local No. 1654, Int'l Brotherhood of Electrical Workers, AFL-CIO v. L.G. Philips Display Components Co., 137 Fed. Appx. 776 (6<sup>th</sup> Cir. 2005), in which the Sixth Circuit noted that claims involving rights created by collective bargaining agreements are governed by the Labor Management Relations Act (the "LMRA") and that such claims can be maintained under section 301 of the LMRA Local No. 1654, 137 Fed. Appx. At 778. However, the Union Claims do not state any such claims arising under section 301 of the LMRA. To the extent that the IUOE, IBEW, and IAM cannot state a claim under section 301 of the LMRA, those claimants have not met their burden of proof to establish a claim against the Debtors.

27. None of the IUOE, IBEW, and IAM, in their Proofs of Claim or in their responses to the Debtors' objection to their Proofs of Claim, have proved any set of facts that support a right to payment from the Reorganized Debtors. Accordingly, the Reorganized Debtors assert that (a) those claimants have not met their burden of proof to establish a claim against the Debtors, (b) the Union Claims are not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) the Union Claims fail to state a claim against the Reorganized Debtors under Bankruptcy Rule 7012. Because the IUOE, IBEW, and IAM cannot provide facts or law supporting their claims, the Thirty-Fifth Omnibus Claims Objection should be sustained as to each Union Claim and each such claim should be disallowed and expunged in its entirety.

WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) sustaining the objections with respect to the Union Claims, (b) disallowing and expunging each Union Claim in its entirety, and (c) granting such further and other relief this Court deems just and proper.

Dated: New York, New York  
December 8, 2009

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
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- and -

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Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **EXHIBIT F**



**Hearing Date and Time: December 18, 2009 at 10:00 a.m. (prevailing Eastern time)**  
**Supplemental Response Date and Time: December 16, 2009 at 4:00 p.m. (prevailing Eastern time)**

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UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK

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	:		
In re	:	Chapter 11	
	:		
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case Number 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Reorganized Debtors.	:		
	:		
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REORGANIZED DEBTORS' SUPPLEMENTAL REPLY TO RESPONSES OF CERTAIN  
 CLAIMANTS TO DEBTORS' OBJECTIONS TO (A) PROOF OF CLAIM  
 NOS. 10570 AND 10571 FILED BY TK HOLDINGS INC., AUTOMOTIVE SYSTEMS,  
 INC., AND TAKATA SEAT BELTS, INC., (B) PROOF OF CLAIM NO. 10964 FILED  
 BY TK HOLDINGS INC., (C) PROOF OF CLAIM NOS. 10965 AND 10968 FILED BY  
 TAKATA CORPORATION, AND (D) PROOF OF CLAIM NOS. 10966 AND 10967  
FILED BY HIGHLAND INDUSTRIES, INC.

("SUPPLEMENTAL REPLY REGARDING CERTAIN  
 CONTINGENT REJECTION DAMAGES CLAIMS")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit the Reorganized Debtors' Supplemental Reply To Responses Of Certain Claimants To Debtors' Objections To (A) Proof Of Claim Nos. 10570 And 10571 Filed By Tk Holdings Inc., Automotive Systems, Inc., And Takata Seat Belts, Inc., (B) Proof Of Claim No. 10964 Filed By Tk Holdings Inc., (C) Proof Of Claim Nos. 10965 And 10968 Filed By Takata Corporation, And (D) Proof Of Claim Nos. 10966 And 10967 Filed By Highland Industries, Inc. (the "Supplemental Reply"), and respectfully represent as follows:

A. Preliminary Statement

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

3. On November 18, 2009, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Debtors' Objection To Proofs Of Claim Nos. 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387, 2539, 3175, 5408, 6468, 6668, 7269, 9396, 10570, 10571, 10835, 10836, 10964, 10965, 10966, 10967, 10968, 12251, 13464, 13663, 13699, 13730, 13734, 13863, 13875, 14334, 14350, 14751, 15071, 15075, 15513, 15515, 15519, 15520, 15521, 15524, 15525, 15532, 15584, 15586, 15587, 15588, 15590,

15591, 15592, 15593, 15594, 15595, 16175, 16591, 16849, And 16850 (Docket No. 19108) (the "Sufficiency Hearing Notice").

4. The Reorganized Debtors filed the Sufficiency Hearing Notice and are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests ...." Modified Plan, art. 9.6(a).

5. By the Sufficiency Hearing Notice and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order") and the Eighth Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered September 25, 2009 (Docket No. 18936), the Reorganized Debtors scheduled a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of each proof of claim filed by the claimants listed on Exhibit A to the Sufficiency Hearing Notice and whether each such proof of claim states a colorable claim against the asserted Debtor.

6. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this

Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing – i.e., by **December 16, 2009.**

B. Relief Requested

7. By this Supplemental Reply, the Reorganized Debtors request entry of an order disallowing and expunging certain proofs of claim filed by certain counterparties to contracts with the Debtors asserting contingent contract rejection damages for contracts that the Debtors did not reject pursuant to section 365 of the Bankruptcy Code.

C. Contingent Rejection Damages Claims

8. During their review of the proofs of claim filed in these cases, the Debtors determined that certain proofs of claim filed by certain counterparties to contracts with the Debtors asserted contingent damages in the event that such contract or contracts would be rejected by the Debtors pursuant to section 365 of the Bankruptcy Code. Because the Modified Plan has been substantially consummated and the Debtors have not rejected the contracts upon which these claims are based, the Reorganized Debtors believe that the claimants asserting these proofs of claim are not creditors of the Debtors. Accordingly, this Court should enter an order disallowing and expunging each such proof of claim in its entirety.

9. The Contingent Rejection Damages Claims Filed Against The Debtors.

On July 25, 2005, TK Holdings Inc., Automotive Systems Inc, and Takata Seat Belts, Inc. (collectively, "TK Holdings") filed proof of claim number 10570 against Delphi Corporation and proof of claim number 10571 against Delphi Technologies Inc. ("DTI"), a Debtor in these cases, with each proof of claim asserting contingent, unliquidated, and undetermined amounts that would arise in the event that the Debtors rejected a certain patent cross-license agreement dated November 22, 2004 between TK Holdings and each of Delphi Corporation and DTI.

10. On July 26, 2005, TK Holdings Inc. filed proof of claim number 10964 against DTI asserting contingent, unliquidated, and undetermined amounts against DTI with each proof of claim asserting contingent, unliquidated, and undetermined amounts that would arise in the event that the Debtors rejected a certain license agreement dated November 12, 2001 between TK Holdings Inc. and DTI.

11. On July 26, 2005, Takata Corporation ("Takata") filed proof of claim number 10965 against DTI and proof of claim number 10968 against Delphi Corporation, with each proof of claim asserting contingent, unliquidated, and undetermined amounts that would arise in the event that the Debtors rejected a certain patent cross-license agreement dated October 24, 2003 and certain patent sub-licenses between Takata and each of Delphi Corporation and DTI.

12. On July 26, 2005, Highland Industries, Inc. ("Highland Industries") filed proof of claim number 10966 against DTI and proof of claim number 10967 (together with proofs of claim numbers 10570, 10571, 10964, 10965, and 10968, the "Contingent Rejection Damages Claims") against Delphi Corporation, with each proof of claim asserting contingent, unliquidated, and undetermined amounts that would arise in the event that the Debtors rejected a certain airbag fabric agreement dated January 15, 2004 between Highland Industries and each of Delphi Corporation and DTI.

13. The Debtors' Objection To The Contingent Rejection Damages Claims.  
On November 2, 2006, the Debtors filed the Third Omnibus Claims Objection, by which the Debtors objected to proofs of claim numbers 10570, 10964, 10965, 10966, and 10967 as protective claims and sought an order disallowing and expunging each of those proofs of claim.

14. On May 30, 2007, the Debtors filed the Fourteenth Omnibus Claims Objection, by which the Debtors objected to proofs of claim numbers 10571 and 10968 as duplicative claims and sought an order disallowing and expunging each of those proofs of claim.

15. Contract Counterparties' Responses To The Debtors' Objections. On November 21, 2006, TK Holdings filed the Response To Debtors' Third Omnibus Claims Objection By TK Holdings Inc., Automotive Systems Laboratory, Inc. And Takata Seat Belts Inc. (Claim No. 10570) (Docket No. 5643), in which TK Holdings asserts that disallowance of proof of claim number 10570 is premature until the Debtors determine whether they will assume or reject the executory contract underlying the claim.

16. On June 15, 2007, TK Holdings filed the Response To Debtors' Fourteenth Omnibus Claims Objection By TK Holdings Inc., Automotive Systems Laboratory, Inc. And Takata Seat Belts Inc. (Claim No. 10571) (Docket No. 8267), in which TK Holdings asserts that disallowance of proof of claim number 10571 is premature until the Debtors determine whether they will assume or reject the executory contract underlying the claim.

17. On November 21, 2006, TK Holdings Inc. filed the Response To Debtors' Third Omnibus Claims Objection By TK Holdings Inc. (Claim No. 10964) (Docket No. 5636), in which TK Holdings Inc. asserts that disallowance of proof of claim number 10964 is premature until the Debtors determine whether they will assume or reject the executory contract underlying the claim.

18. On November 21, 2006, Takata filed the Response To Debtors' Third Omnibus Claims Objection By Takata Corporation (Claim No. 10965) (Docket No. 5641), in which Takata asserts that disallowance of proof of claim number 10965 is premature until the

Debtors determine whether they will assume or reject the executory contract underlying the claim.

19. On June 15, 2007, Takata filed the Response To Debtors' Fourteenth Omnibus Claims Objection By Takata Corporation. (Claim No. 10968) (Docket No. 8268), in which TK Holdings asserts that disallowance of proof of claim number 10968 is premature until the Debtors determine whether they will assume or reject the executory contract underlying the claim.

20. On November 21, 2006, Highland Industries filed the Response To Debtors' Third Omnibus Claims Objection By TK Holdings Inc. (Claim Nos. 10966 & 10967) (Docket No. 5642), in which Highland asserts that disallowance of proofs of claim numbers 10966 and 10967 is premature until the Debtors determine whether they will assume or reject the executory contract underlying the claims.

21. The Sufficiency Hearing Notice. Pursuant to the Claims Objection Procedures Order, the hearing on the Contingent Rejection Damages Claims was adjourned to a future date. On November 18, 2009, the Reorganized Debtors filed the Sufficiency Hearing Notice with respect to the Contingent Rejection Damages Claims, among other proofs of claim, scheduling the Sufficiency Hearing.

D. Claimants' Burden Of Proof And Standard For Sufficiency Of Claim

22. The Reorganized Debtors respectfully submit that the Proofs of Claim fail to state a claim against the Debtors under rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). The claimants asserting the Contingent Rejection Damages Claims have not proved any facts to support a right to payment by the Reorganized Debtors on behalf of the Debtors. Accordingly, the Debtors' objections to each Contingent Rejection

Damages Claim should be sustained with respect to such proofs of claim and each Contingent Rejection Damages Claim should be disallowed and expunged in its entirety.

23. The burden of proof to establish a claim against the Debtors rests on the claimants and, if a proof of claim do not include sufficient factual support, such proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re Spiegel, Inc., No. 03-11540, 2007 WL 2456626 at \*15 (Bankr. S.D.N.Y. August 22, 2007) (the claimant always bears the burden of persuasion and must initially allege facts sufficient to support the claim); see also In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at \*4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at \*2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

24. For purposes of sufficiency, this Court has determined that the standard of whether a Claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Bankruptcy Rules 7012 and 9014. See Transcript of January 12, 2007 Hearing (Docket No. 7118) (the "January 12, 2007 Transcript") at 52:24-53:1. Pursuant to that standard, a motion to dismiss should be



granted "if it plainly appears that the nonmovant 'can prove no set of facts in support of his claim which would entitle him to relief.'" In re Lopes, 339 B.R. 82, 86 (Bankr. S.D.N.Y. 2006) (quoting Conley v. Gibson, 355 U.S. 41, 45-46 (1957)). Essentially, the claimant must provide facts that sufficiently support a legal liability against the Debtors.

25. This Court further established that the sufficiency hearing standard is consistent with Bankruptcy Rule 3001(f), which states that "a proof of claim executed and filed in accordance with these Rules shall constitute prima facie evidence of the validity and amount of the claim." Fed. R. Bankr. P. 3001(f) (emphasis added). Likewise, Bankruptcy Rule 3001(a) requires that "the proof of claim must be consistent with the official form" and Bankruptcy Rule 3001(c) requires "evidence of a writing if the claim is based on a writing." Fed. R. Bankr. P. 3001(a), (c). See January 12, 2007 Transcript at 52:17-22.

E. Argument Regarding The Contingent Rejection Damages Claims.

26. Each Contingent Rejection Damages Claims is a contingent claims in which the contingent event would be the Debtors' rejection pursuant to section 365 of the Bankruptcy Code of the executory contracts referenced in each such Proof of Claim. As noted above, the Modified Plan has been substantially consummated and the Debtors did not reject any of the contracts referenced in the Contingent Rejection Damages Claims.

27. None of the parties asserting the Contingent Rejection Damages Claims, in their Proofs of Claim or in their responses to the Debtors' objection to their Proofs of Claim, have proved any set of facts that support a right to payment from the Reorganized Debtors. Accordingly, the Reorganized Debtors assert that (a) those claimants have not met their burden of proof to establish a claim against the Debtors, (b) the Contingent Rejection Damages Claims are not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) the Contingent Rejection Damages Claims fail to state a claim against the Reorganized

Debtors under Bankruptcy Rule 7012. Because the claimants asserting the Contingent Rejection Damages Claims cannot provide facts or law supporting their claims, the Third Omnibus Claims Objection and the Fourteenth Omnibus Claims Objection should be sustained as to each Contingent Rejection Damages Claim and each such claim should be disallowed and expunged in its entirety.

WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) sustaining the objections with respect to the Contingent Rejection Damage Claims, (b) disallowing and expunging each contingent Rejection Damage Claim in its entirety, and (c) granting such further and other relief this Court deems just and proper.

Dated: New York, New York  
December 8, 2009

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

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Attorneys for DPH Holdings Corp., al.,  
Reorganized Debtors

# **EXHIBIT G**

Hearing Date and Time: December 18, 2009 at 10:00 a.m. (prevailing Eastern time)  
Supplemental Response Date and Time: December 16, 2009 at 4:00 p.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case Number 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
-----	x	

REORGANIZED DEBTORS' SUPPLEMENTAL REPLY TO RESPONSES OF  
CERTAIN CLAIMANTS TO DEBTORS' OBJECTIONS TO (A) PROOF OF CLAIM  
NO. 6468 FILED BY BARBARA BURGER, (B) PROOF OF CLAIM NO. 13464  
FILED BY PAUL PICKLES, (C) PROOF OF CLAIM NO. 14751 FILED  
BY HUBERT NOEL MORGAN, AND (D) PROOF OF CLAIM NO. 16175  
FILED BY PATRICIA C. WEINMAN

("SUPPLEMENTAL REPLY REGARDING CERTAIN PENSION, BENEFIT, AND OPEB CLAIMS")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit the Reorganized Debtors' Supplemental Reply To Responses Of Certain Claimants To Debtors' Objections To (A) Proof Of Claim No. 6468 Filed By Barbara Burger, (B) Proof Of Claim No. 13464 Filed By Paul Pickles, (C) Proof Of Claim No. 14751 Filed By Hubert Noel Morgan, And (D) Proof Of Claim No. 16175 Filed By Patricia C. Weinman (the "Supplemental Reply"), and respectfully represent as follows:

A. Preliminary Statement

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

3. On November 18, 2009, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Debtors' Objection To Proofs Of Claim Nos. 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387, 2539, 3175, 5408, 6468, 6668, 7269, 9396, 10570, 10571, 10835, 10836, 10964, 10965, 10966, 10967, 10968, 12251, 13464, 13663, 13699, 13730, 13734, 13863, 13875, 14334, 14350, 14751, 15071, 15075, 15513, 15515, 15519, 15520, 15521, 15524, 15525, 15532, 15584, 15586, 15587, 15588, 15590,

15591, 15592, 15593, 15594, 15595, 16175, 16591, 16849, And 16850 (Docket No. 19108) (the "Sufficiency Hearing Notice").

4. The Reorganized Debtors filed the Sufficiency Hearing Notice and are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests ...." Modified Plan, art. 9.6(a).

5. By the Sufficiency Hearing Notice and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order") and the Eighth Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered September 25, 2009 (Docket No. 18936), the Reorganized Debtors scheduled a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of each proof of claim filed by the claimants listed on Exhibit A to the Sufficiency Hearing Notice and whether each such proof of claim states a colorable claim against the asserted Debtor.

6. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this

Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing – i.e., by **December 16, 2009.**

B. Relief Requested

7. By this Supplemental Reply, the Reorganized Debtors request entry of an order disallowing and expunging certain proofs of claim filed by employees of the Debtors or a spouse of an employee of the Debtors asserting pension, employment benefit, and other post-employment benefit ("OPEB") claims that have not yet accrued.

C. Pension, Benefit, and OPEB Claims

8. During their review of the proofs of claim filed in these cases, the Reorganized Debtors also determined that certain Proofs of Claim assert liabilities or dollar amounts in connection with pension plans, employee benefit programs, and/or OPEB that are not owing pursuant to the Reorganized Debtors' books and records. Because the amounts asserted by these claimants are not owing by the Debtors, the Reorganized Debtors believe that the parties asserting these proofs of claim are not creditors of the Debtors. Accordingly, this Court should enter an order disallowing and expunging each of these proofs of claim in their entirety.

9. Pension, Benefit, And OPEB Claims Filed Against The Debtors. On May 22, 2006, Barbara Burger, a former salaried employee of the Debtors, filed a proof of claim number 6468 asserting an unidentified claim in an unliquidated amount against Delphi Corporation. Ms. Burger attached her Delphi 2006 Options Enrollment Confirmation Statement for 2006, a statement of her intent to retire, and an authorization of monthly benefits, dated July 21, 2002.

10. On July 31, 2006, Paul Pickles, a salaried employee of the Debtors, filed a proof of claim number 13464 asserting an unsecured non-priority claim in the amount of

\$300,000.00 against Delphi Corporation. Mr. Pickles asserts that the decline of Delphi Corporation stock and potential loss of his pension gave rise to his claim.

11. On July 31, 2006, Hubert Noel Morgan, a salaried employee of the Debtors, filed a proof of claim number 14751 asserting an unsecured non-priority claim in the amount of \$976,000.00 against Delphi Corporation. Mr. Morgan asserted that loss of retirement medical benefits, pension obligation, and other potential losses gave rise to his \$976,000.00 claim, of which he asserts \$20,000.00 is a priority claim.

12. On August 9, 2006, Patricia C. Weinmann, the former spouse of an employee of the Debtors, filed a proof of claim number 16175 (together with proofs of claim numbers 6468, 13464, and 14751, the "Pension, Benefit, and OPEB Claims") asserting an unsecured non-priority claim in an unliquidated amount against Delphi Corporation. Ms Weinmann asserted that her claim arose from retiree benefits.

13. The Debtors' Objections To The Pension, Benefit, And OPEB Claims. On June 27, 2008 the Debtors filed the Debtors' Thirtieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Amended Claims, (B) Equity Claims, (C) Untimely Insufficiently Documented Claim, (D) Books And Records Claims, (E) Untimely Claims, And (F) Claims Subject To Modification (Docket No. 13823) (the "Thirtieth Omnibus Claims Objection"). In the Thirtieth Omnibus Claims Objection the Debtors objected to proof of claim number 16175 filed by Patricia C. Weinmann on the grounds that it asserts dollar amounts and liabilities not reflected on the Debtors' books and records and sought an order disallowing and expunging proof of claim number 16175.

14. On June 22, 2009, the Debtors filed the Debtors' Thirty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge (A)



Certain Pension And OPEB Claims, (B) Certain Individual Workers' Compensation Claims, (C) Certain Duplicate And/Or Amended Individual Workers' Compensation Claims, (D) Certain Untimely Individual Workers' Compensation Claims, (E) A Secured Books And Records Claim, And (F) Certain Untimely Claims, (II) Modify Certain (A) Wage And Benefit Claims, (B) State Workers' Compensation Claims, And (C) Individual Workers' Compensation Claims Asserting Priority, (III) Provisionally Disallow Certain Union Claims, And (IV) Modify And Allow Certain Settled Claims (Docket No. 17182) (the "Thirty-Fourth Omnibus Claims Objection"), by which the Debtors objected to proofs of claim numbers 13464 and 14751 filed by Paul Pickles and Hubert Noel Morgan, respectively, on the grounds that such proofs of claims asserted dollar amounts and liabilities for pension, employment, and other post-retirement benefits that were not reflected on the Debtors' books and records and sought entry of an order disallowing and expunging those proofs of claim.

15. On August 21, 2009, the Debtors filed the Debtors' Thirty-Fifth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge (A) Books And Records Claim, (B) Certain Salaried Pension And OPEB Claims, (C) Certain Wage And Benefit Claims, And (D) Certain Individual Workers' Compensation Books And Records Claims And (II) Modify And Allow Certain Claims (Docket No. 18826) (the "Thirty-Fifth Omnibus Claims Objection"), by which the Debtors objected to proof of claim number 6468 filed by Barbara Burger on the grounds that Ms. Burger's proof of claim asserted dollar amounts and liabilities for pension, employment, and other post-retirement benefits that were not reflected on the Debtors' books and records and sought entry of an order disallowing and expunging that proof of claim.

16. Responses To The Debtors' Objections. On July 24, 2008, Patricia C. Weinmann filed Creditor Patricia C. Weinmann's Response to Debtors' Thirtieth Omnibus Objection Omnibus Objection Pursuant to 11 U.S.C. §502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Amended Claims, (B) Equity Claims, (C) Untimely Insufficiently Documented Claim, (D) Books and Records Claims, (E) Untimely Claim, and (F) Claims Subject to Modification (Docket No. 13976). In her response, Ms Weinmann asserts that her consent judgment of divorce entitles her to the entire pension of her former spouse, Ronald K. Weinmann.

17. On July 15, 2009, Hubert Noel Morgan filed his Response To The Thirty-Fourth Claims Objection (Docket No. 18247), in which he asserts that he is entitled to 100% of his pension benefits and salaried OPEB.

18. On July 21, 2009, Paul Pickles filed his letter response to Thirty-Fourth Omnibus Claims Objection (Docket No. 18561), in which he asserts that he is entitled to \$300,000.00 for loss of health and life insurance as well as additional undetermined amounts for lost pension that he referenced in his proof of claim.

19. On September 9, 2009, Barbara Burger filed the Response and Objection To The Thirty-Fifth Omnibus Claims Objection Order (Docket No. 18894), in which she asserts that the disallowance and expungement of her Proof of Claim would be discriminatory to all salaried employees and retirees of Delphi Corporation, because similar claims asserted by employees represented by the United Auto Workers would not be expunged for the same reason. Ms Burger further asserts that she is owed \$587,782.00 for life-time retiree benefits.

20. The Sufficiency Hearing Notice. Pursuant to the Claims Objection Procedures Order, the hearing on the Debtors' objection to the Pension, Benefit, and OPEB Claims was adjourned to a future date. On November 18, 2009, the Reorganized Debtors filed

the Sufficiency Hearing Notice with respect to the Pension, Benefit, and OPEB Claims, among other proofs of claim, scheduling the Sufficiency Hearing.

D. Claimants' Burden Of Proof And Standard For Sufficiency Of Claim

21. The Reorganized Debtors respectfully submit that the Proofs of Claim fail to state a claim against the Debtors under rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). The claimants asserting the Pension, Benefit, and OPEB Claims have not proved any facts to support a right to payment by the Reorganized Debtors on behalf of the Debtors. Accordingly, the Debtors' objections to each Pension, Benefit, and OPEB Claim should be sustained with respect to each such proof of claim and each Pension, Benefit, and OPEB Claims should be disallowed and expunged in its entirety.

22. The burden of proof to establish a claim against the Debtors rests on the claimants and, if a proof of claim do not include sufficient factual support, such proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re Spiegel, Inc., No. 03-11540, 2007 WL 2456626 at \*15 (Bankr. S.D.N.Y. August 22, 2007) (the claimant always bears the burden of persuasion and must initially allege facts sufficient to support the claim); see also In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at \*4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at \*2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United

Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

23. For purposes of sufficiency, this Court has determined that the standard of whether a Claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Bankruptcy Rules 7012 and 9014. See Transcript of January 12, 2007 Hearing (Docket No. 7118) (the "January 12, 2007 Transcript") at 52:24-53:1. Pursuant to that standard, a motion to dismiss should be granted "if it plainly appears that the nonmovant 'can prove no set of facts in support of his claim which would entitle him to relief.'" In re Lopes, 339 B.R. 82, 86 (Bankr. S.D.N.Y. 2006) (quoting Conley v. Gibson, 355 U.S. 41, 45-46 (1957)). Essentially, the claimant must provide facts that sufficiently support a legal liability against the Debtors.

24. This Court further established that the sufficiency hearing standard is consistent with Bankruptcy Rule 3001(f), which states that "a proof of claim executed and filed in accordance with these Rules shall constitute prima facie evidence of the validity and amount of the claim." Fed. R. Bankr. P. 3001(f) (emphasis added). Likewise, Bankruptcy Rule 3001(a) requires that "the proof of claim must be consistent with the official form" and Bankruptcy Rule 3001(c) requires "evidence of a writing if the claim is based on a writing." Fed. R. Bankr. P. 3001(a), (c). See January 12, 2007 Transcript at 52:17-22.

E. Argument Regarding Pension, Benefit, And OPEB Claims Asserting Claims For Pension Benefits.

25. In their Proofs of Claim and responses to the Debtors' objection to those claims, Mss. Weinman and Burger and Messrs. Morgan and Pickles have not proved any set of facts that support a right to payment from the Reorganized Debtors or address the Debtors' arguments as set forth in the Thirtieth Omnibus Claims Objection, the Thirty-Fourth Omnibus

Claims Objection, and the Thirty-Fifth Omnibus Claims Objection supporting the Debtors' request for this Court to enter an order disallowing and expunging the Pension, Benefit, and OPEB Claims.

26. As set forth in the Thirtieth Omnibus Claims Objection, the Thirty-Fourth Omnibus Claims Objection, and the Thirty-Fifth Omnibus Claims Objection, proofs of claim asserting liabilities or dollar amounts in connection with the Delphi Hourly-Rate Employees Pension Plan, the Delphi Retirement Program for Salaried Employees, the Delphi Mechatronic Systems Retirement Program, the ASEC Manufacturing Retirement Program, the Packard-Hughes Interconnect Bargaining Retirement Plan, and the Packard-Hughes Interconnect Non-Bargaining Retirement Plan (together, the "Pension Plans") are not enforceable against the Debtors or property of the Debtors for the purposes of section 502(b)(1) of the Bankruptcy Code because the Pension Plans are separate legal entities distinct from the Debtors' estates. See In re Springfield Furniture, Inc., 145 B.R. 520, 528 (Bankr. E.D. Va. 1992) (holding that defined benefit pension plan and trust holding assets of plan are separate and distinct legal entities and thus "the assets of the Trust (and Plan) are not assets of the debtors' bankruptcy estate"). The Pension Plans – not the Debtors – are obligated to pay benefits to Pension Plan participants, so any Claims arising from the Pension Plans must be asserted against the Pension Plans rather than the Debtors.

27. In addition, the Pension Plans were terminated by the Pension Benefit Guaranty Corporation (the "PBGC") as of July 31, 2009. Under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), 29 U.S.C. §§ 1301 et seq., the PBGC has the sole and total right to recover against employers for pension plan underfunding and participants have no right to make claims against their employers for benefits under terminated

plans. See 29 U.S.C. § 1362; see also United Steelworkers of Amer. v. United Eng'g, Inc., 52 F.3d 1386, 1390 (6th Cir. 1995); Int'l Ass'n of Machinists and Aerospace Workers v. Rome Cable Corp., 810 F. Supp. 402 (N.D.N.Y. 1993); In re Lineal Group, Inc., 226 B.R. 608 (Bankr. M.D. Tenn. 1998); In re Adams Hard Facing Co., 129 B.R. 662 (W.D. Okla. 1991).

28. Argument Regarding Pension, Benefit, And OPEB Claims Asserting Claims For Salaried OPEB. The Proofs of Claim of Mss. Weinman and Burger and Messrs. Morgan and Pickles should be disallowed and expunged to the extent they assert liabilities or dollar amounts on account of salaried OPEB, as this Court has previously determined that the Debtors' Salaried OPEB was not vested and was provided on an at will basis. See Final Order Under 11 U.S.C. §§ 105, 363 (b)(1), 1108, And 1114 (d) (I) Confirming Debtors' Authority to Terminate Employer-Paid Post-Retirement Health Care Benefits And Employer-Paid Post-Retirement Life Insurance Benefits For Certain (a) Salaried Employees And (b) Retirees and Their Surviving Spouses And (II) Amending Scope And Establishing Deadline For Completion Of Retirees' Committee's Responsibilities, dated March 11, 2009 (Docket No. 16448).

29. The cancellation of a benefit provided on an at will basis does not give rise to a "claim" as defined in section 101(5) of the Bankruptcy Code because the retiree has no "right to payment." See, e.g., In re Wellman, Inc., No. 08-10595, slip op. at 6 (Bankr. S.D.N.Y. Jan. 23, 2009) (sustaining debtors' objection to disallow portion of claims for modified severance benefits that exceeded amounts owed under amended severance plan, reasoning that because old severance plan was terminable at will, claims under old severance plan were not enforceable); In re Ionosphere Clubs, Inc., 134 B.R. 515, 519 n. 4 (Bankr. S.D.N.Y. 1991) (noting that terminating plans which are terminable at will gave rise to no claims whatsoever).

30. Accordingly, the Reorganized Debtors assert that (a) the claimants asserting Pension, Benefit, and OPEB Claims have not met their burden of proof to establish a claim against the Debtors, (b) the Pension, Benefit, and OPEB Claims are not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) the Pension, Benefit, and OPEB Claims fail to state a claim against the Reorganized Debtors under Bankruptcy Rule 7012. Because the claimants asserting the Pension, Benefit, and OPEB Claims cannot provide facts or law supporting their claims, the Thirtieth Omnibus Claims Objection, the Thirty-Fourth Omnibus Claims Objection, and the Thirty-Fifth Omnibus Claims Objection should be sustained as to the Pension, Benefit, and OPEB Claims; and each such claim should be disallowed and expunged in its entirety.

WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) sustaining the objections with respect to the Pension, Benefit, and OPEB Claims, (b) disallowing and expunging each Pension, Benefit, and OPEB Claim in its entirety, and (c) granting such further and other relief this Court deems just and proper.

Dated: New York, New York  
December 8, 2009

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
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John K. Lyons  
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- and -

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Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors



# **EXHIBIT H**

**Hearing Date and Time: December 18, 2009 at 10:00 a.m. (prevailing Eastern time)**  
**Supplemental Response Date and Time: December 16, 2009 at 4:00 p.m. (prevailing Eastern time)**

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case Number 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
-----	x	

REORGANIZED DEBTORS' SUPPLEMENTAL REPLY TO RESPONSES OF  
CERTAIN CLAIMANTS TO DEBTORS' OBJECTIONS TO PROOFS OF  
CLAIM NOS. 15513, 15515, 15519, 15520, 15521, 15524, AND 15532  
FILED BY JOHNSON CONTROLS, INC. AND AFFILIATES

("SUPPLEMENTAL REPLY REGARDING  
CERTAIN CONTINGENT BREACH OF CONTRACT CLAIMS")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit the Reorganized Debtors' Supplemental Reply To Responses Of Certain Claimants To Debtors' Objections To Proofs Of Claim Nos. 15513, 15515, 15519, 15520, 15521, 15524, And 15532 Filed By Johnson Controls, Inc. And Affiliates (the "Supplemental Reply"), and respectfully represent as follows:

A. Preliminary Statement

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

3. On November 18, 2009, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Debtors' Objection To Proofs Of Claim Nos. 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387, 2539, 3175, 5408, 6468, 6668, 7269, 9396, 10570, 10571, 10835, 10836, 10964, 10965, 10966, 10967, 10968, 12251, 13464, 13663, 13699, 13730, 13734, 13863, 13875, 14334, 14350, 14751, 15071, 15075, 15513, 15515, 15519, 15520, 15521, 15524, 15525, 15532, 15584, 15586, 15587, 15588, 15590,

15591, 15592, 15593, 15594, 15595, 16175, 16591, 16849, And 16850 (Docket No. 19108) (the "Sufficiency Hearing Notice").

4. The Reorganized Debtors filed the Sufficiency Hearing Notice and are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests ...." Modified Plan, art. 9.6(a).

5. By the Sufficiency Hearing Notice and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order") and the Eighth Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered September 25, 2009 (Docket No. 18936), the Reorganized Debtors scheduled a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of each proof of claim filed by the claimants listed on Exhibit A to the Sufficiency Hearing Notice and whether each such proof of claim states a colorable claim against the asserted Debtor.

6. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this

Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing – i.e., by **December 16, 2009.**

B. Relief Requested

7. By this Supplemental Reply, the Reorganized Debtors request entry of an order disallowing and expunging certain proofs of claim filed by Johnson Controls, Inc. and certain of its affiliates asserting contingent claims for potential breaches of contracts with the Debtors.

C. Contingent Breach Of Contract Claims

8. During their review of the proofs of claim filed in these cases, the Debtors determined that certain proofs of claim that were filed by Johnson Controls, Inc. and certain affiliates ("JCI") asserting a breach of contract claim that is not owing pursuant to the Reorganized Debtors' books and records. The Reorganized Debtors believe that JCI is not a creditor of the Debtors. Accordingly, this Court should enter an order disallowing and expunging each such proof of claim in its entirety.

9. The Contingent Breach of Contract Claims Asserted Against The Debtors.  
On July 31, 2009, Johnson Controls Battery Group, Inc. filed proof of claim number 15513 against Delphi Automotive Systems LLC ("DAS LLC"), a Debtor in these cases, in an unliquidated amount based on existing or future breach of (a) a Sale, Purchase and Transfer Agreement of Certain Battery Assets dated May 26, 2005 between Johnson Controls Battery Group, Inc. and DAS LLC and (b) an Assignment and Assumption Agreement dated June 30, 2005 between Johnson Controls Battery Group, Inc. and DAS LLC.

10. On July 31, 2009, Johnson Controls Battery Group, Inc. filed proof of claim number 15515 against Delphi Technologies Inc. ("DTI"), a Debtor in these cases, in an unliquidated amount based on existing or future breach of (a) a Sale, Purchase and Transfer

Agreement of Certain Battery Assets dated May 26, 2005 between Johnson Controls Battery Group, Inc. and DTI and (b) an Interim Trademark License Agreement dated June 30, 2005 between Johnson Controls Battery Group, Inc. and DTI.

11. On July 31, 2009, Johnson Controls Technology Company filed proof of claim number 15519 against DAS LLC in an unliquidated amount based on existing or future breach of a Sale, Purchase and Transfer Agreement of Certain Battery Assets dated May 26, 2005 between Johnson Controls Technology Company and DAS LLC.

12. On July 31, 2009, Johnson Controls Technology Company filed proof of claim number 15520 against Delphi Corporation in an unliquidated amount based on existing or future breach of Interim Trademark License Agreement between Johnson Controls Technology Company and Delphi Corporation.

13. On July 31, 2009, Johnson Controls Technology Company filed proof of claim number 15521 against DTI in an unliquidated amount based on existing or future breach of (a) a Sale, Purchase and Transfer Agreement of Certain Battery Assets dated May 26, 2005 between Johnson Controls Technology Company and DTI, (b) a Trademark License Agreement dated May 16, 2005 between Johnson Controls Technology Company and DTI, and (c) an Agreement Regarding Trademark Licenses dated June 30, 2005 between Johnson Controls Technology Company and DTI.

14. On July 31, 2009, Johnson Controls, Inc. – Automotive Group filed proof of claim number 15524 against Delphi Corporation in an unliquidated amount based on existing or future breach of agreements between JCI and Delphi Corporation.

15. On July 31, 2009, Johnson Controls, Inc. – Automotive Group filed proof of claim number 15532 (together with proofs of claim numbers 15513, 15515, 15519, 15520,

15521, 15524, and 15532, the "Contingent Breach of Contract Claims") against Delphi Mechatronic in an unliquidated amount based on existing or future breach of agreements between JCI and Delphi Mechatronic.

16. The Debtors' Objections To the Contingent Breach of Contract Claims.

On May 22, 2007, the Debtors filed the Debtors' Fourteenth Omnibus Objection (Procedural) Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims and (B) Protective Claims (Docket No. 7998) (the "Fourteenth Omnibus Claims Objection"), by which the Debtors objected to proofs of claim numbers 15513, 15515, 15519, 15520, 15521, 15524, and 15532 on the grounds that those proofs of claim asserted protective claims and sought an order disallowing and expunging those proofs of claim.

17. JCI's Responses To The Debtors' Objections. On June 19, 2007, Johnson Controls, Inc. filed responses to the Fourteenth Omnibus Claims Objection (Docket Nos. 8331, 8332, 8334, 8335, 8337, 8338, and 8340), in which it asserts that the Debtors could breach, or may have breached, the agreements underlying proofs of claim numbers 15513, 15514, 15515, 15523, 15524, 15526, and 15533 and that such breaches would give rise to claims by Johnson Controls, Inc.

18. On June 19, 2007, JCI Technology Company filed responses to the Fourteenth Omnibus Claims Objection (Docket Nos. 8341, 8342, and 8343), in which it asserts that the Debtors could breach, or may have breached, the agreements underlying proofs of claim numbers 15519, 15520, and 15521 and that such breaches would give rise to claims by JCI Technology Company.

19. The Sufficiency Hearing Notice. Pursuant to the Claims Objection Procedures Order, the hearing on the Debtors' objection to the Contingent Breach of Contract

Claims was adjourned to a future date. On November 18, 2009, the Reorganized Debtors filed the Sufficiency Hearing Notice with respect to the Contingent Breach of Contract Claims, among other proofs of claim, scheduling the Sufficiency Hearing.

D. Claimants' Burden Of Proof And Standard For Sufficiency Of Claim

20. The Reorganized Debtors respectfully submit that the Proofs of Claim fail to state a claim against the Debtors under rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). JCI has not proved any facts to support a right to payment by the Reorganized Debtors on behalf of the Debtors. Accordingly, the Debtors' objections to each Contingent Breach of Contract Claim should be sustained with respect to each such proof of claim and each Contingent Breach of Contract Claims should be disallowed and expunged in its entirety.

21. The burden of proof to establish a claim against the Debtors rests on the claimants and, if a proof of claim do not include sufficient factual support, such proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re Spiegel, Inc., No. 03-11540, 2007 WL 2456626 at \*15 (Bankr. S.D.N.Y. August 22, 2007) (the claimant always bears the burden of persuasion and must initially allege facts sufficient to support the claim); see also In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at \*4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at \*2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to



support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

22. For purposes of sufficiency, this Court has determined that the standard of whether a Claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Bankruptcy Rules 7012 and 9014. See Transcript of January 12, 2007 Hearing (Docket No. 7118) (the "January 12, 2007 Transcript") at 52:24-53:1. Pursuant to that standard, a motion to dismiss should be granted "if it plainly appears that the nonmovant 'can prove no set of facts in support of his claim which would entitle him to relief.'" In re Lopes, 339 B.R. 82, 86 (Bankr. S.D.N.Y. 2006) (quoting Conley v. Gibson, 355 U.S. 41, 45-46 (1957)). Essentially, the claimant must provide facts that sufficiently support a legal liability against the Debtors.

23. This Court further established that the sufficiency hearing standard is consistent with Bankruptcy Rule 3001(f), which states that "a proof of claim executed and filed in accordance with these Rules shall constitute prima facie evidence of the validity and amount of the claim." Fed. R. Bankr. P. 3001(f) (emphasis added). Likewise, Bankruptcy Rule 3001(a) requires that "the proof of claim must be consistent with the official form" and Bankruptcy Rule 3001(c) requires "evidence of a writing if the claim is based on a writing." Fed. R. Bankr. P. 3001(a), (c). See January 12, 2007 Transcript at 52:17-22.

E. Argument Regarding The Contingent Breach of Contract Claims.

24. To the Reorganized Debtors' knowledge, no breach of contract has occurred that would trigger a claim under the contracts upon which the Contingent Breach of Contract Claims are based. JCI, in its proofs of claim and its responses to the Debtors' objections to the Contingent Breach of Contract Claims, has not proved any set of facts that support a right

to payment from the Reorganized Debtors. Accordingly, the Reorganized Debtors assert that (a) JCI has not met its burden of proof to establish a claim against the Debtors, (b) the Contingent Breach of Contract Claims are not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) the Contingent Breach of Contract Claims fail to state a claim against the Reorganized Debtors under Bankruptcy Rule 7012. Because JCI cannot provide facts or law supporting its claims, the Fourteenth Omnibus Claims Objection should be sustained as to the Contingent Breach of Contract Claims and each such claim should be disallowed and expunged in its entirety.

25. In addition, the Debtors request that this Court enter an order disallowing and expunging the Contingent Breach of Contract Claims pursuant to section 502(e)(1)(B) of the Bankruptcy Code to the extent that such claims assert contingent liabilities for indemnification from the Debtors for amounts owed to third parties. Section 502(e)(1)(B) of the Bankruptcy Code provides that a bankruptcy court is to disallow any claim for reimbursement or contribution of an entity that is liable with the debtor on or has secured the claim of a creditor to the extent that "such claim for reimbursement or contribution is contingent as of the time of allowance or disallowance of such claim for reimbursement or contribution." 11 U.S.C. § 502(e)(1)(B); see also The Aetna Cas. & Sur. Co. v. Georgia Tubing Corp., 93 F.3d 56 (2d Cir. 1996) (disallowing surety bond issuer's contingent prospective subrogation claims as to bonds issued on behalf of debtor); In re Agway, Inc., 2008 WL 2827439 (Bankr. N.D.N.Y. July 18, 2008) at \*3 (section 502(e)(1)(B) directs that the court "shall disallow" any claim for reimbursement or contribution to the extent that such claim is contingent at the time of disallowance).

WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) sustaining the objections with respect to the Contingent Breach of Contract Claims, (b)

disallowing and expunging each Contingent Breach of Contract Claim in its entirety, and (c)  
granting such further and other relief this Court deems just and proper.

Dated: New York, New York  
December 8, 2009

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
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Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **EXHIBIT I**

Hearing Date and Time: December 18, 2009 at 10:00 a.m. (prevailing Eastern time)  
Supplemental Response Date and Time: December 16, 2009 at 4:00 p.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case Number 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
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REORGANIZED DEBTORS' SUPPLEMENTAL REPLY TO RESPONSES OF  
SHARYL Y. CARTER TO DEBTORS' OBJECTIONS TO PROOFS OF CLAIM  
NOS. 16849 AND 16850 FILED BY SHARYL Y. CARTER

("SUPPLEMENTAL REPLY REGARDING  
SHARYL Y. CARTER'S CLAIMS")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit the Reorganized Debtors' Supplemental Reply To Responses Of Sharyl Y. Carter To Debtors' Objections To Proofs Of Claim Nos. 16849 And 16850 Filed Sharyl Y. Carter (the "Supplemental Reply"), and respectfully represent as follows:

A. Preliminary Statement

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

3. On November 18, 2009, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Debtors' Objection To Proofs Of Claim Nos. 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387, 2539, 3175, 5408, 6468, 6668, 7269, 9396, 10570, 10571, 10835, 10836, 10964, 10965, 10966, 10967, 10968, 12251, 13464, 13663, 13699, 13730, 13734, 13863, 13875, 14334, 14350, 14751, 15071, 15075, 15513, 15515, 15519, 15520, 15521, 15524, 15525, 15532, 15584, 15586, 15587, 15588, 15590, 15591, 15592, 15593, 15594, 15595, 16175, 16591, 16849, And 16850 (Docket No. 19108) (the "Sufficiency Hearing Notice").

4. The Reorganized Debtors filed the Sufficiency Hearing Notice and are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests ...." Modified Plan, art. 9.6(a).

5. By the Sufficiency Hearing Notice and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order") and the Eighth Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered September 25, 2009 (Docket No. 18936), the Reorganized Debtors scheduled a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of each proof of claim filed by the claimants listed on Exhibit A to the Sufficiency Hearing Notice and whether each such proof of claim states a colorable claim against the asserted Debtor.

6. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing – i.e., by **December 16, 2009.**

B. Relief Requested

7. By this Supplemental Reply, the Reorganized Debtors request entry of an order disallowing and expunging certain proofs of claim filed by Sharyl Y. Carter.

C. Sharyl Y. Carter's Claims

8. During their review of the proofs of claim filed in these cases, the Debtors determined that proofs of claim numbers 16849 and 16850 filed by Sharyl Y. Carter assert liabilities or dollar amounts that are not owing pursuant to the Reorganized Debtors' books and records. The Reorganized Debtors believe that Ms. Carter is not a creditor of the Debtors. Accordingly, this Court should enter an order disallowing and expunging each of proofs of claim numbers 16849 and 16850 in its entirety.

9. The Carter Claims Filed Against The Debtors. On April 28, 2009 and May 1, 2009, Sharyl Y. Carter filed identical proofs of claim numbers 16849 and 16850, respectively, (the "Carter Claims") against Delphi Automotive Systems LLC ("DAS LLC"), a Debtor in these cases, asserting a claim in the total amount of \$50 million plus interest. Each Carter Claim also states that the claim is comprised of a \$50 million unsecured non-priority claim, a \$50 million unsecured priority claim, and a \$50 million secured priority claim. Attached to each Carter Claim is a letter from Ms. Carter stating that she assumes her attorney would have forwarded documents to this Court relating to her claim.

10. The Debtors' Objection To The Carter Claims. On June 22, 2009, the Debtors filed the Debtors' Thirty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge (A) Certain Pension And OPEB Claims, (B) Certain Individual Workers' Compensation Claims, (C) Certain Duplicate And/Or Amended Individual Workers' Compensation Claims, (D) Certain Untimely Individual Workers' Compensation Claims, (E) A Secured Books And Records Claim, And (F) Certain Untimely Claims, (II)



Modify Certain (A) Wage And Benefit Claims, (B) State Workers' Compensation Claims, And (C) Individual Workers' Compensation Claims Asserting Priority, (III) Provisionally Disallow Certain Union Claims, And (IV) Modify And Allow Certain Settled Claims (Docket No. 17182) (the "Thirty-Fourth Omnibus Claims Objection"), by which the Debtors objected to the Carter Claims on the grounds that such claims asserted dollar amounts and liabilities not reflected on the Debtors' books and records and sought an order disallowing and expunging the Carter Claims.

11. Ms. Carter's Response To The Debtors' Objection. On July 20 2009,<sup>1</sup> Ms. Carter filed a letter response to the Thirty-Fourth Omnibus Claims Objection (Docket No. 18457). In her response, Ms. Carter asserts that she has been told that she does "not have any claims, due to untimely filing for years." Nothing in the Response provides any rational explanation, documentation, evidence, or support for any of the claims asserted in the Carter Claims.

12. The Sufficiency Hearing Notice. Pursuant to the Claims Objection Procedures Order, the hearing on the Debtors' objection to the Carter Claims was adjourned to a future date. On November 18, 2009, the Reorganized Debtors filed the Sufficiency Hearing Notice with respect to the Carter Claims, among other proofs of claim, scheduling the Sufficiency Hearing.

D. Claimants' Burden Of Proof And Standard For Sufficiency Of Claim

13. The Reorganized Debtors respectfully submit that the Proofs of Claim fail to state a claim against the Debtors under rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Ms. Carter has not proved any facts to support a right to

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<sup>1</sup> The deadline to file a response to the Thirty-Fourth Omnibus Claims Objection was July 16, 2009 at 4:00 p.m. (Prevailing Eastern Time). See Thirty-Fourth Omnibus Claims Objection, ¶ 60.

payment by the Reorganized Debtors on behalf of the Debtors. Accordingly, the Debtors' objections to each of proofs of claim numbers 16849 and 16850 should be sustained and each of those proofs of claim should be disallowed and expunged in its entirety.

14. The burden of proof to establish a claim against the Debtors rests on the claimants and, if a proof of claim do not include sufficient factual support, such proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re Spiegel, Inc., No. 03-11540, 2007 WL 2456626 at \*15 (Bankr. S.D.N.Y. August 22, 2007) (the claimant always bears the burden of persuasion and must initially allege facts sufficient to support the claim); see also In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at \*4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at \*2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

15. For purposes of sufficiency, this Court has determined that the standard of whether a Claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Bankruptcy Rules 7012 and 9014. See Transcript of January 12, 2007 Hearing (Docket No. 7118) (the "January 12,

2007 Transcript") at 52:24-53:1. Pursuant to that standard, a motion to dismiss should be granted "if it plainly appears that the nonmovant 'can prove no set of facts in support of his claim which would entitle him to relief.'" In re Lopes, 339 B.R. 82, 86 (Bankr. S.D.N.Y. 2006) (quoting Conley v. Gibson, 355 U.S. 41, 45-46 (1957)). Essentially, the claimant must provide facts that sufficiently support a legal liability against the Debtors.

16. This Court further established that the sufficiency hearing standard is consistent with Bankruptcy Rule 3001(f), which states that "a proof of claim executed and filed in accordance with these Rules shall constitute prima facie evidence of the validity and amount of the claim." Fed. R. Bankr. P. 3001(f) (emphasis added). Likewise, Bankruptcy Rule 3001(a) requires that "the proof of claim must be consistent with the official form" and Bankruptcy Rule 3001(c) requires "evidence of a writing if the claim is based on a writing." Fed. R. Bankr. P. 3001(a), (c). See January 12, 2007 Transcript at 52:17-22.

E. Argument Regarding The Carter Claims.

17. Ms. Carter asserts that DAS LLC owes her \$50 million plus interest because of a disputed employment litigation claim. The Reorganized Debtors' books and records, however, reflect that DAS LLC does not owe any amounts to Ms. Carter. On August 15, 2002, Ms. Carter, an employee of the Debtors since 1997 and an African-American woman, filed a charge of discrimination with the United States Equal Employment Opportunity Commission (the "EEOC"), claiming that Delphi Corporation discriminated against her on the basis of her race and that it retaliated against her in violation of Title VII of the Civil Rights Act. Ms. Carter later asked to withdraw her charge, and on March 11, 2003, the EEOC issued to her a Notice of Right to Sue. On June 16, Ms. Carter filed a complaint against DAS LLC with the United States District Court for the Southern District of Ohio (the "District Court"), alleging that DAS LLC discriminated against her on the basis of her race, sex, disability, and age, and also seeking

damages under an intentional tort theory for her alleged workplace injury. Sharyl Y. Carter v. Delphi Automotive Systems LLC, et al., Case No. C3-03-205 (S.D. Ohio) (the "District Court Action"). After full discovery, DAS LLC moved for summary judgment and on March 28, 2005, the District Court issued an opinion and judgment granting DAS LLC's summary judgment motion in its entirety (District Court Action, Docket No. 56). On April 25, 2004, Ms. Carter filed a notice of appeal with the United States Court of Appeals for the Sixth Circuit (District Court Action, Docket No. 58). The Debtors listed Ms. Carter's employment litigation claim on Schedule F on the Amended and Restated Schedules of Assets and Liabilities for DAS LLC as a contingent, unliquidated, and disputed claim against DAS LLC.

18. The Debtors assert that the Carter Claims should be disallowed and expunged in their entirety because in her Proofs of Claim and response to the Debtors' objection to those claims, Ms. Carter has not proved any set of facts that support a right to payment from the Reorganized Debtors. Nothing on the face of her proofs of claim discusses the facts underlying the District Court Action, let alone the judgment and opinion of the District Court dismissing her complaint. The Carter Claims filed with this Court merely make assertions of liability without any supporting documentation.

19. On April 12, 2006, the Bankruptcy Court entered its Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, entered by this Court on April 12, 2006 (Docket No. 3206) (the "Bar Date Order") setting a bar date of July 31, 2006 (the "Bar Date"), for creditors to file proofs of claim in the Debtors' chapter 11 cases. Pursuant to paragraph 3 of the Bar Date Order:

Proofs of Claim must (i) be signed, (ii) include supporting documentation (or a summary if such documentation is voluminous) or an explanation as

to why documentation is not available, (iii) be written in the English language, and (iv) be denominated in United States currency;

Bar Date Order ¶ 3 (d)

20. Ms. Carter has not included any supporting documentation or summary of such documentation. Rather, Ms. Carter requests that the Debtors provide her with such documentation or that the Debtors already have all of her information. Although Ms. Carter has filed numerous letters<sup>2</sup> with this Court, nothing in any of her letters provide any rational explanation, documentation, evidence, or support for how she calculates her \$50 million claim.

21. Moreover, the Carter Claims were filed on April 28, 2009 and May 1, 2009 – almost three years after the Bar Date – yet Ms. Carter has not filed a motion or made any attempt in her proofs of claim or responses to the Debtors' objections to those proofs of claims to establish excusable neglect under the test outlined by the United States Supreme Court in Pioneer Investment Services Co. v. Brunswick Assocs. Ltd. P'ship, 507 U.S. 380, 395 (1993). In Pioneer, the Supreme Court held that excusable neglect is the failure to comply with a filing deadline because of negligence. Id. at 394. In examining whether a creditor's failure to file a claim by the bar date constituted excusable neglect, the Supreme Court found that the factors include "[a] the danger of prejudice to the debtor, [b] the length of the delay and its potential impact on judicial proceedings, [c] the reason for the delay, including whether it was within the reasonable control of the movant, and [d] whether the movant acted in good faith." Id. at 395. The Second Circuit has held the most important factor is the reason for the delay, including whether it was within the reasonable control of the movant. Midland Cogeneration Venture Ltd. P'ship v. Enron Corp. (In re Enron Corp.), 419 F.3d 115, 122-24 (2d Cir. 2005).

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<sup>2</sup> See Docket Nos. 17951, 17323, 14678, 14339, 14608, 13666, 13491, 9352, and 9351.

22. As this Court has consistently ruled on motions under Bankruptcy Rule 9006(b)(1) seeking leave to file an untimely proof of claim, a movant must first show that its failure to file a timely claim constituted "neglect," as opposed to willfulness or a knowing omission. Then, a movant must show by a preponderance of the evidence that the neglect was "excusable." See, e.g., Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 (I) Denying United States Of America's Motion For Leave To File Late Claim And (II) Disallowing And Expunging Proof Of Claim Number 16727, entered March 25, 2009 (Docket No. 16515) at Exh. A p. 2 (citing Pioneer and Midland Cogeneration cases). Ms. Carter has made no attempt to prove any set of facts showing that her neglect in timely filing the Carter Claims was "excusable."

23. Accordingly, the Reorganized Debtors assert that (a) Ms. Carter has not met her burden of proof to establish a claim against the Debtors, (b) the Carter Claims are not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) the Carter Claims fail to state a claim against the Reorganized Debtors under Bankruptcy Rule 7012. Because Ms. Carter cannot provide facts or law supporting her claims, the Thirty-Fourth Omnibus Claims Objection should be sustained as to the Carter Claims and each such claim should be disallowed and expunged in its entirety.

WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) sustaining the objections with respect to the Carter Claims, (b) disallowing and expunging each Carter Claim in its entirety, and (c) granting such further and other relief this Court deems just and proper.

Dated: New York, New York  
December 8, 2009

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

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Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **EXHIBIT J**



Hearing Date and Time: December 18, 2009 at 10:00 a.m. (prevailing Eastern time)  
Supplemental Response Date and Time: December 16, 2009 at 4:00 p.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case Number 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----	x	

REORGANIZED DEBTORS' SUPPLEMENTAL REPLY TO RESPONSES  
OF CERTAIN CLAIMANTS TO DEBTORS' OBJECTIONS TO (A) PROOFS  
OF CLAIM NOS. 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383,  
1384, 1385, 1386, AND 1387 FILED BY AMERICAN INTERNATIONAL  
GROUP, INC. AND (B) PROOFS OF CLAIM NOS. 2539 AND 6668  
FILED BY RLI INSURANCE COMPANY

("SUPPLEMENTAL REPLY REGARDING CERTAIN PROTECTIVE CLAIMS")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit the Reorganized Debtors' Supplemental Reply To Responses Of Certain Claimants To Debtors' Objections To (A) Proofs Of Claim Nos. 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, And 1387 Filed By American International Group, Inc. And (B) Proofs Of Claim Nos. 2539 And 6668 Filed By RLI Insurance Company (the "Supplemental Reply"), and respectfully represent as follows:

A. Preliminary Statement

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

3. On November 18, 2009, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Debtors' Objection To Proofs Of Claim Nos. 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387, 2539, 3175, 5408, 6468, 6668, 7269, 9396, 10570, 10571, 10835, 10836, 10964, 10965, 10966, 10967, 10968, 12251, 13464, 13663, 13699, 13730, 13734, 13863, 13875, 14334, 14350, 14751, 15071, 15075, 15513, 15515, 15519, 15520, 15521, 15524, 15525, 15532, 15584, 15586, 15587, 15588, 15590,

15591, 15592, 15593, 15594, 15595, 16175, 16591, 16849, And 16850 (Docket No. 19108) (the "Sufficiency Hearing Notice").

4. The Reorganized Debtors filed the Sufficiency Hearing Notice and are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests ...." Modified Plan, art. 9.6(a).

5. By the Sufficiency Hearing Notice and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order") and the Eighth Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered September 25, 2009 (Docket No. 18936), the Reorganized Debtors scheduled a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of each proof of claim filed by the claimants listed on Exhibit A to the Sufficiency Hearing Notice and whether each such proof of claim states a colorable claim against the asserted Debtor.

6. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this

Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing – i.e., by **December 16, 2009.**

B. Relief Requested

7. By this Supplemental Reply, the Reorganized Debtors request entry of an order disallowing and expunging (a) certain proofs of claim filed by American International Group, Inc. and related entities ("AIG") and (b) certain proofs of claim filed by RLI Insurance Company ("RLI").

C. AIG Claims

8. During their review of the proofs of claim filed in these cases, the Debtors determined that certain proofs of claim filed by AIG assert contingent liabilities or dollar amounts that are not owing pursuant to the Reorganized Debtors' books and records. The Reorganized Debtors believe that AIG is not a creditor of the Debtors. Accordingly, this Court should enter an order disallowing and expunging each proof of claim filed by AIG in its entirety.

9. The AIG Claims Filed Against The Debtors. On December 29, 2005, AIG filed proofs of claim numbers 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, and 1387 (collectively, the "AIG Claims"), with each such claim asserting unliquidated amounts against certain Debtors arising from (a) insurance policies between AIG and those Debtors, including without limitation surety, casualty domestic, property, program, starr excess, property domestic, and other coverages (the "AIG Insurance Program") and (b) various surety, fidelity, and other bonds issued by AIG to the Debtors (the "AIG Bonds").

10. The AIG Claims were asserted against the following Debtors:

<b>Proof of Claim No.</b>	<b>Debtor</b>
1374	Delphi Automotive Systems LLC
1375	Delphi Automotive Systems Tennessee, Inc
1376	Delphi Automotive Systems Risk Management Corp
1377	Exhaust Systems Corporation
1378	Delphi Automotive Systems Korea, Inc
1379	Delphi Automotive Systems Thailand, Inc
1380	Delphi Automotive Systems International, Inc
1381	Delphi Automotive Systems Overseas Corporation
1382	Delphi Automotive Systems (Holding), Inc
1383	Delphi Diesel Systems Corp
1384	Packard Hughes Interconnect Company
1385	Delphi Automotive Systems Services LLC
1386	Delphi Automotive Systems Global (Holding), Inc
1387	Delphi Automotive Systems Human Resources LLC

11. The Debtors' Objection To The AIG Claims. On June 15, 2007, the Debtors filed the Debtors' Sixteenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims And (B) Protective Claims (Docket No. 8271) (the "Sixteenth Omnibus Claims Objection"), by which the Debtors objected to the AIG Claims as protective claims and sought an order disallowing and expunging each AIG Claim.

12. AIG's Response To The Debtors' Objection. On July 15, 2007, AIG filed the AIG Member Companies' Response To Debtors' Sixteenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims And (B) Protective Claims (Re: Proof Of Claims Nos. 1374 Through 1378) To The Sixteenth Omnibus Claims Objection (Docket No. 8595), in which AIG asserts that the Debtors have no basis to object to the AIG Claims as protective because the obligations owed under the AIG Insurance Program and the AIG Bonds from which the claims arose are ongoing, and therefore unliquidated. According to AIG, such unliquidated claims would be resolved

either through the subsequent resolution of the contingent events or estimation of the claims pursuant to section 502(c) of the Bankruptcy Code.

13. The Debtors' Motion To Estimate The AIG Claims. On September 7, 2007, the Debtors filed their Motion For Order Pursuant To 11 U.S.C. §§ 105(a) And 502(c) (A) Estimating And Setting Maximum Cap On Certain Contingent Or Unliquidated Claims And (B) Approving Expedited Claims Estimation Procedures (Docket No. 9297) (the "Estimation Motion"), by which the Debtors sought entry of an order setting the maximum amount of the liability of each AIG Claims at \$0.00.

14. AIG's Response To The Estimation Motion. On September 24, 2007, AIG filed its Counterproposal Of AIG Member Companies To Debtors Proposed Maximum Cap On Claims (Docket No. 9560) in response to the Estimation Motion, objecting to the relief requested by the Debtors in the Estimation Motion.

15. Stipulation Resolving AIG's Responses To Objection And Estimation Motion. On April 8, 2008, to resolve the Estimation Motion with respect to the AIG Claims and AIG's responses to the Estimation Motion, the Debtors and AIG entered into, and this Court entered, the Amended And Restated Joint Stipulation And Agreed Order Compromising And Estimating Proof Of Claim Numbers 1373, 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386 And 1387 (American International Group, Inc.) (Docket No. 1333) (the "AIG Stipulation"). Pursuant to the AIG Stipulation, the AIG Claims are estimated in the amount of \$0.00 without prejudice to AIG's right to reassert such claims if the Debtors were to reject the insurance policies comprising the AIG Insurance Program pursuant to section 365(a) of the Bankruptcy Code.

16. The Sufficiency Hearing Notice. Pursuant to the Claims Objection

Procedures Order, the hearing on the Debtors' objection to the AIG Claims was adjourned to a future date. On November 18, 2009, the Reorganized Debtors filed the Sufficiency Hearing Notice with respect to the AIG Claims, among other proofs of claim, scheduling the Sufficiency Hearing.

D. RLI Claims

17. During their review of the proofs of claim filed in these cases, the Debtors determined that certain proofs of claim that were filed by RLI are not owing pursuant to the Reorganized Debtors' books and records. The Reorganized Debtors believe that RLI is not a creditor of the Debtors. Accordingly, this Court should enter an order disallowing and expunging each proof of claim filed by RLI in its entirety.

18. RLI Claims Filed Against the Debtors. On April 3, 2006, RLI filed proof of claim number 2359 against Delphi Corporation asserting a contingent claim in the amount of \$15.3 million arising from RLI's status a surety on U.S. Customs bonds issued to Delphi Corporation.

19. On May 23, 2006, RLI filed proof of claim number 6668 (together with proof of claim number 2359, the "RLI Claims") against Delphi Mechatronic Systems, Inc. ("Delphi Mechatronic"), a Debtor in these cases, asserting a contingent claim in the amount of \$2 million arising from RLI's status a surety on U.S. Customs bonds issued to Delphi Mechatronic.

20. The Debtors' Objections To The RLI Claims. On June 15, 2007, the Debtors filed the Debtors' Seventeenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books and Records, (C) Insurance Claim Not Reflected On Debtors' Books And Records, (D) Untimely Claims And Untimely Tax Claims, And (E)

Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (the "Seventeenth Omnibus Claims Objection"), by which the Debtors objected to proof of claim number 2539 on the grounds that it asserts dollar amounts and liabilities not reflected on the Debtors' books and records and sought an order disallowing and expunging proof of claim number 2539.

21. On August 24, 2007, the Debtors filed the Debtors' Twentieth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate and Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected on Debtors' Books and Records, (D) Untimely Claim, and (E) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Consensually Modified and Reduced Tort Claims, and Lift Stay Procedures Claims Subject to Modification (the "Twentieth Omnibus Claims Objection"), by which the Debtors objected to proof of claim number 6668 as a protective claim and sought an order disallowing and expunging that proof of claim..

22. RLI's Responses To The Debtors' Objections. On July 11, 2007, RLI filed its Claimant's Response to Debtors' Objection to Proofs Of Claim Filed By RLI Insurance Company With Respect To The Seventeenth Omnibus Claims Objection (Docket No. 8523), in which it asserts that as a surety on bonds that it issued Delphi Corporation, it is required to pay bond obligations to the U.S. Customs Service on behalf of Delphi Corporation. However, RLI also acknowledges that, as of the date of its response, it had not paid any U.S. Customs duties on behalf of Delphi Corporation because Delphi Corporation has consistently made payment on such duties.



23. On September 18, 2007, RLI filed its Claimant's Response To Debtors' Objection To Proofs Of Claim Filed By RLI Insurance Company (Docket No. 9391), in which it asserts that as a surety on bonds that it issued Delphi Mechatronic, it is required to pay bond obligations to the U.S. Customs Service on behalf of Delphi Mechatronic.

24. The Debtors' Motion To Estimate The RLI Claims. On September 7, 2007, the Debtors filed the Estimation Motion, by which the Debtors sought entry of an order setting the maximum amount of the liability of each RLI Claim at \$0.00. RLI did not file a response to the Estimation Motion and on September 28, 2007, this Court entered the Order Pursuant To 11 U.S.C. §§ 105(a) And 502(c) (A) Estimating And Setting Maximum Cap On Certain Contingent Or Unliquidated Claims And (B) Approving Expedited Claims Estimation Procedures (Docket No. 9685), pursuant to which the maximum amount of each RLI Claim was set in the amount of \$0.00. Estimation Order Exh. A, page 7.

25. The Sufficiency Hearing Notice. Pursuant to the Claims Objection Procedures Order, the hearing on the Debtors' objection to the RLI Claims was adjourned to a future date. On November 18, 2009, the Reorganized Debtors filed the Sufficiency Hearing Notice with respect to the RLI Claims, among other proofs of claim, scheduling the Sufficiency Hearing.

E. Claimants' Burden Of Proof And Standard For Sufficiency Of Claim

26. The Reorganized Debtors respectfully submit that the Proofs of Claim fail to state a claim against the Debtors under rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Neither AIG nor RLI have proved any facts to support a right to payment by the Reorganized Debtors on behalf of the Debtors. Accordingly, the Debtors' objections to each AIG Claim and RLI Claim should be sustained with respect to such

proof of claims and each AIG Claim and RLI Claim should be disallowed and expunged in its entirety.

27. The burden of proof to establish a claim against the Debtors rests on the claimants and, if a proof of claim do not include sufficient factual support, such proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re Spiegel, Inc., No. 03-11540, 2007 WL 2456626 at \*15 (Bankr. S.D.N.Y. August 22, 2007) (the claimant always bears the burden of persuasion and must initially allege facts sufficient to support the claim); see also In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at \*4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at \*2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

28. For purposes of sufficiency, this Court has determined that the standard of whether a Claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Bankruptcy Rules 7012 and 9014. See Transcript of January 12, 2007 Hearing (Docket No. 7118) (the "January 12, 2007 Transcript") at 52:24-53:1. Pursuant to that standard, a motion to dismiss should be

granted "if it plainly appears that the nonmovant 'can prove no set of facts in support of his claim which would entitle him to relief.'" In re Lopes, 339 B.R. 82, 86 (Bankr. S.D.N.Y. 2006) (quoting Conley v. Gibson, 355 U.S. 41, 45-46 (1957)). Essentially, the claimant must provide facts that sufficiently support a legal liability against the Debtors.

29. This Court further established that the sufficiency hearing standard is consistent with Bankruptcy Rule 3001(f), which states that "a proof of claim executed and filed in accordance with these Rules shall constitute prima facie evidence of the validity and amount of the claim." Fed. R. Bankr. P. 3001(f) (emphasis added). Likewise, Bankruptcy Rule 3001(a) requires that "the proof of claim must be consistent with the official form" and Bankruptcy Rule 3001(c) requires "evidence of a writing if the claim is based on a writing." Fed. R. Bankr. P. 3001(a), (c). See January 12, 2007 Transcript at 52:17-22.

F. Argument Regarding The AIG Claims And The RLI Claims

30. Argument Regarding The AIG Claims. To the Reorganized Debtors' knowledge, no event has occurred that would trigger a claim under the AIG Insurance Program or the AIG Bonds. Moreover, pursuant to the AIG Stipulation, AIG has agreed that the maximum amount of each AIG Claim is \$0.00 without prejudice to AIG's right to reassert such claims if the Debtors were to reject the insurance policies that comprise the AIG Insurance Program pursuant to section 365(a) of the Bankruptcy Code. As noted above, the Modified Plan has been substantially consummated and the Debtors did not reject any of the insurance policies that comprise the AIG Insurance Program.

31. AIG, in its Proofs of Claim and its response to the Debtors' objection to the AIG Claims, has not proved any set of facts that support a right to payment from the Reorganized Debtors. Accordingly, the Reorganized Debtors assert that (a) AIG has not met its burden of proof to establish a claim against the Debtors, (b) the AIG Claims are not entitled to a

presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) the AIG Claims fail to state a claim against the Reorganized Debtors under Bankruptcy Rule 7012. Because AIG cannot provide facts or law supporting its claims, the Sixteenth Omnibus Claims Objection should be sustained as to the AIG Claims and each such claim should be disallowed and expunged in its entirety.

32. Argument Regarding The RLI Claims. To the Reorganized Debtors' knowledge, no contingent event has occurred that would give rise to a claim arising from RLI's status as a surety on U.S. Customs bonds issued to Delphi Corporation and to Delphi Mechatronic. Moreover, by not filing a response to the Estimation Motion, RLI consented to the Debtors' proposed relief requested by that motion that the maximum amount of each RLI Claim is \$0.00.

33. RLI, in its Proofs of Claim and its response to the Debtors' objection to the RLI Claims, has not proved any set of facts that support a right to payment from the Reorganized Debtors. Accordingly, the Reorganized Debtors assert that (a) RLI has not met its burden of proof to establish a claim against the Debtors, (b) the RLI Claims are not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) the RLI Claims fail to state a claim against the Reorganized Debtors under Bankruptcy Rule 7012. Because RLI cannot provide facts or law supporting its claims, the Seventeenth Omnibus Claims Objection should be sustained as to proof of claim number 2539 and the Twentieth Omnibus Claims Objection should be sustained as to proof of claim number 6668 and each such claim should be disallowed and expunged in its entirety.

34. Disallowance Pursuant To Section 502(e)(1)(B) of the Bankruptcy Code. In addition, the Debtors request that this Court enter an order disallowing and expunging the AIG Claims and the RLI Claims pursuant to section 502(e)(1)(B) of the Bankruptcy Code. Section

502(e)(1)(B) of the Bankruptcy Code provides that a bankruptcy court is to disallow any claim for reimbursement or contribution of an entity that is liable with the debtor on or has secured the claim of a creditor to the extent that "such claim for reimbursement or contribution is contingent as of the time of allowance or disallowance of such claim for reimbursement or contribution."

11 U.S.C. § 502(e)(1)(B). To the extent the AIG Claims or the RLI Claims seek subrogation or indemnification from the Debtors for amounts owed to third parties upon the occurrence of contingent events, then such claims should be disallowed pursuant to section 502(e)(1)(B) of the Bankruptcy Code. See, e.g., The Aetna Cas. & Sur. Co. v. Georgia Tubing Corp., 93 F.3d 56 (2d Cir. 1996) (disallowing surety bond issuer's contingent prospective subrogation claims as to bonds issued on behalf of debtor); In re Agway, Inc., 2008 WL 2827439 (Bankr. N.D.N.Y. July 18, 2008) at \*3 (section 502(e)(1)(B) directs that the court "shall disallow" any claim for reimbursement or contribution to the extent that such claim is contingent at the time of disallowance).

WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) sustaining the objections with respect to the AIG Claims and the RLI Claims, (b) disallowing and expunging each AIG Claim and RLI Claim in its entirety, and (c) granting such further and other relief this Court deems just and proper.

Dated: New York, New York  
December 8, 2009

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
155 North Wacker Drive  
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti  
Four Times Square  
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **EXHIBIT K**

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Toll Free: (800) 718-5305  
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DPH Holdings Corp. Legal Information Website:  
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
-----	x	

NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING WITH RESPECT TO  
DEBTORS' OBJECTION TO (A) PROOFS OF CLAIM NOS. 15584, 15586, 15587, AND  
15595 ASSERTED BY HYUNDAI MOTOR COMPANY AND PROOFS OF CLAIM NOS.  
15588, 15590, 15591, 15592, 15593, AND 15594 ASSERTED BY HYUNDAI MOTOR AMERICA,  
(B) PROOF OF CLAIM NO. 5408 FILED BY GARY L. COOK, (C) PROOF OF CLAIM NO. 7269  
FILED BY BOBBIE L. BURNS, (D) PROOF OF CLAIM NO. 9396 FILED BY JOAN C. LYONS ON  
BEHALF OF DAVID LYONS, (E) PROOFS OF CLAIM NOS. 10835 AND 10836 FILED BY  
DENNIS DASHKOVITZ, (F) PROOF OF CLAIM NO. 12251 FILED BY STEVEN D. STREETER,  
(G) PROOF OF CLAIM NO. 15525 FILED BY JOHNSON CONTROLS, INC. – BATTERY GROUP,  
AND (H) PROOF OF CLAIM NO. 16591 FILED BY BRADLEY A. AND BARBARA R. BENNETT

("NOTICE OF ADJOURNMENT OF SUFFICIENCY HEARING  
AS TO CERTAIN PROOFS OF CLAIM")



PLEASE TAKE NOTICE that as set forth on Exhibit A attached hereto, Delphi Corporation and certain of its subsidiaries and affiliates, debtor and debtors-in-possession in the above-captioned cases (f/k/a In re Delphi Corporation, et al.) (collectively, the "Debtors") objected to various proofs of claim (the "Proofs of Claim") filed by certain parties.

PLEASE TAKE FURTHER NOTICE that on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors").

PLEASE TAKE FURTHER NOTICE that Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests ...." Modified Plan, art. 9.6(a).

PLEASE TAKE FURTHER NOTICE that on November 18, 2009, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Debtors' Objection To Proofs Of Claim Nos. 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387, 2539, 3175, 5408, 6468, 6668, 7269, 9396, 10570, 10571, 10835, 10836, 10964, 10965, 10966, 10967, 10968, 12251, 13464, 13663, 13699, 13730, 13734, 13863, 13875, 14334, 14350, 14751, 15071, 15075, 15513, 15515, 15519, 15520, 15521, 15524, 15525, 15532, 15584, 15586, 15587, 15588, 15590, 15591, 15592, 15593, 15594, 15595, 16175, 16591,

16849, And 16850 (Docket No. 19108) (the "Sufficiency Hearing Notice") scheduling a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of each of the Proofs of Claim and whether each Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for December 18, 2009, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 118, White Plains, New York 10601-4140.

PLEASE TAKE FURTHER NOTICE that pursuant to paragraph 9(a)(ii) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order"), the Sufficiency Hearing is hereby adjourned without date, subject to the Reorganized Debtors' right to re-notice the claimant and/or assignee, as applicable, in accordance with the procedures set forth in the Claims Objection Procedures Order.

Dated: New York, New York  
December 8, 2009

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
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- and -

By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti  
Four Times Square  
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

## EXHIBIT A

A	B	C	D	E	F	G	G
Proof Of Claim Number	Date Filed	Party Filing Proof Of Claim	Owner Of Claim	Asserted Amount	Omnibus Claims Objection	Date Of Omnibus Claims Objection	Debtor Named On Proof Of Claim
5408	5/9/2006	COOK GARY L	COOK GARY L	\$0.00	Thirty-Fifth Omnibus Claims Objection	8/21/2009	DELPHI AUTOMOTIVE SYSTEMS LLC
7269	6/1/2006	BURNS BOBBIE L	BURNS BOBBIE L	\$0.00	Thirty-Fifth Omnibus Claims Objection	8/21/2009	DELPHI AUTOMOTIVE SYSTEMS LLC
9396	7/12/2006	LYONS DAVID	LYONS DAVID	\$0.00	Thirty-Fifth Omnibus Claims Objection	8/21/2009	DELPHI AUTOMOTIVE SYSTEMS LLC
10835	7/25/2006	DASHKOVITZ DENNIS	DASHKOVITZ DENNIS	\$0.00	Thirty-Fifth Omnibus Claims Objection	8/21/2009	DELPHI CORPORATION
10836	7/25/2006	DASHKOVITZ DENNIS	DASHKOVITZ DENNIS	\$0.00	Thirty-Fifth Omnibus Claims Objection	8/21/2009	DELPHI AUTOMOTIVE SYSTEMS LLC
12251	7/28/2006	STREETER STEVEN D	STREETER STEVEN D	\$0.00	Thirty-Fifth Omnibus Claims Objection	8/21/2009	DELPHI AUTOMOTIVE SYSTEMS LLC
16591	3/29/2007	BRADLEY A BENNETT AND BARBARA R BENNETT	BRADLEY A BENNETT AND BARBARA R BENNETT	\$643.64	Twelfth Omnibus Claims Objection	4/27/2007	DELPHI CORPORATION
15584	7/31/2006	HYUNDAI MOTOR COMPANY	HYUNDAI MOTOR COMPANY	\$0.00	Eighth Omnibus Claims Objection	2/15/2007	DELPHI AUTOMOTIVE SYSTEMS KOREA, INC
15586	7/31/2006	HYUNDAI MOTOR COMPANY	HYUNDAI MOTOR COMPANY	\$0.00	Eighth Omnibus Claims Objection	2/15/2007	DELPHI ELECTRONICS (HOLDING) LLC
15588	7/31/2006	HYUNDAI MOTOR COMPANY	HYUNDAI MOTOR COMPANY	\$0.00	Eighth Omnibus Claims Objection	2/15/2007	DELCO ELECTRONICS OVERSEAS CORPORATION
15590	7/31/2006	HYUNDAI MOTOR AMERICA	HYUNDAI MOTOR AMERICA	\$0.00	Eighth Omnibus Claims Objection	2/15/2007	DELPHI AUTOMOTIVE SYSTEMS KOREA, INC
15591	7/31/2006	HYUNDAI MOTOR AMERICA	HYUNDAI MOTOR AMERICA	\$0.00	Eighth Omnibus Claims Objection	2/15/2007	DELPHI ELECTRONICS (HOLDING) LLC
15593	7/31/2006	HYUNDAI MOTOR AMERICA	HYUNDAI MOTOR AMERICA	\$0.00	Eighth Omnibus Claims Objection	2/15/2007	DELCO ELECTRONICS OVERSEAS CORPORATION
15594	7/31/2006	HYUNDAI MOTOR AMERICA	HYUNDAI MOTOR AMERICA	\$0.00	Eighth Omnibus Claims Objection	2/15/2007	DELPHI DIESEL SYSTEMS CORP
15595	7/31/2006	HYUNDAI MOTOR COMPANY	HYUNDAI MOTOR COMPANY	\$0.00	Eighth Omnibus Claims Objection	2/15/2007	DELPHI DIESEL SYSTEMS CORP
15587	7/31/2006	HYUNDAI MOTOR COMPANY	HYUNDAI MOTOR COMPANY	\$0.00	Tenth Omnibus Claims Objection	3/16/2007	DELPHI AUTOMOTIVE SYSTEMS LLC
15592	7/31/2006	HYUNDAI MOTOR AMERICA	HYUNDAI MOTOR AMERICA	\$0.00	Tenth Omnibus Claims Objection	3/16/2007	DELPHI AUTOMOTIVE SYSTEMS LLC
15525	7/31/2006	JOHNSON CONTROLS INC BATTERY GROUP	JOHNSON CONTROLS INC BATTERY GROUP	\$85,668.20	Fifteenth Omnibus Claims Objection	5/22/2007	DELPHI AUTOMOTIVE SYSTEMS LLC

# **EXHIBIT L**

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DPH Holdings Corporation  
Special Parties

Company	Address1	City	State	Zip
Jane M Duffy	44 Southwood Rd	Newington	CT	06111-3154

# **EXHIBIT M**

Company	Contact	Address1	Address2	City	State	Zip
Highland Industries Inc	c/o Sarah F Sparrow Esq	Tuggle Duggins & Meschan PA	PO Box 2888	Greensboro	NC	27402
IAMAW District 10 and Lodge 78 on behalf of the employees and retirees it represents	Marianne G Robbins Esq	Previant Goldberg Uelmen Gratz Miller & Brueggeman SC	1555 N RiverCenter Dr Ste 202	Milwaukee	WI	53212
IBEW Local 663 on Behalf of the Employees and Retirees it Represents	Marianne G Robbins Esq	Previant Goldberg Uelmen Gratz Miller & Brueggeman SC	1555 N RiverCenter Dr Ste 202	Milwaukee	WI	53212
International Union of Operating <b>Engineers</b> Local 101 S on Behalf of Employees and Retirees it Represents	Barbara S Mehlsack	Gorlick Kravitz & Listhaus PC	17 State St	New York	NY	10004
International Union of Operating Engineers Local 101 S on Behalf of Employees and Retirees it Represents	International Union of Operating Engineers	Attn Richard Griffin Gen Counsel	1125 17th St NW	Washington	DC	20036
International Union of Operating Engineers Local 18 S on Behalf of Employees and Retirees it Represents	Barbara S Mehlsack Esq	Gorlick Kravitz & Listhaus P C	17 State St	New York	NY	10004
International Union of Operating Engineers Local 18 S on Behalf of Employees and Retirees it Represents	International Union of Operating Engineers	Attn Richard Griffin Gen Counsel	1125 17th St NW	Washington	DC	20036
International Union of Operating Engineers Local 18 S on Behalf of Employees and Retirees it Represents	International Union Of Operating Engineers	Local 832s	PO Box 93310	Rochester	NY	14692
International Union of Operating Engineers Local 832 S on Behalf of Employees and Retirees it Represents	Barbara S Mehlsack Esq	Gorlick Kravitz & Listhaus PC	17 State St	New York	NY	10004
International Union of Operating Engineers Local 832 S on Behalf of Employees and Retirees it Represents	International Union of Operating Engineers	Attn Richard Griffin Gen Counsel	1125 17th St NW	Washington	DC	20036
Takata Corporation	c/o Sarah F Sparrow Esq	Tuggle Duggins & Meschan PA	PO Box 2888	Greensboro	NC	27402
TK Holdings Inc	c/o Sarah F Sparrow Esq	Tuggle Duggins & Meschan PA	PO Box 2888	Greensboro	NC	27402
TK Holdings Inc Automotive Systems Laboratory Inc and Takata Seat Belts Inc	c/o Sarah F Sparrow Esq	Tuggle Duggins & Meschan PA	PO Box 2888	Greensboro	NC	27402



# **EXHIBIT N**

Pg 138 of 148  
DPH Holdings Corporation  
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Highland Industries Inc	c/o Sarah F Sparrow Esq	Tuggle Duggins & Meschan PA	PO Box 2888	Greensboro	NC	27402
Takata Corporation	c/o Sarah F Sparrow Esq	Tuggle Duggins & Meschan PA	PO Box 2888	Greensboro	NC	27402
TK Holdings Inc	c/o Sarah F Sparrow Esq	Tuggle Duggins & Meschan PA	PO Box 2888	Greensboro	NC	27402
TK Holdings Inc Automotive Systems Laboratory Inc and Takata Seat Belts Inc	c/o Sarah F Sparrow Esq	Tuggle Duggins & Meschan PA	PO Box 2888	Greensboro	NC	27402

# **EXHIBIT O**

Company	Address1	City	State	Zip
Burger Barbara P	9844 Glenmore Ct	Oak Creek	WI	53154-5037
Noel Morgan Hubert	7700 Nardo Goodman	El Paso	TX	79912
Pickles Paul	1366 West Gorman	Adrian	MI	49221
Weinmann Patricia C	2913 Tyler Ave	Berkley	MI	48072-1335

# **EXHIBIT P**

Pg 142 of 148  
DPH Holdings Corporation  
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Johnson Controls Battery Group Inc	Reed Smith LLP	Elena Lazarou	599 Lexington Ave	New York	NY	10022
Johnson Controls Battery Group Inc	Stephen Bobo	Sachnoff & Weaver Ltd	10 S Wacker Dr Ste 4000	Chicago	IL	60606
Johnson Controls Inc Automotive Group	Reed Smith LLP	Elena Lazarou	599 Lexington Ave	New York	NY	10022
Johnson Controls Inc Automotive Group	Stephen Bobo	Sachnoff & Weaver Ltd	10 S Wacker Dr Ste 4000	Chicago	IL	60606
Johnson Controls Technology Company	Reed Smith LLP	Elena Lazarou	599 Lexington Ave	New York	NY	10022
Johnson Controls Technology Company	Stephen Bobo	Sachnoff & Weaver Ltd	10 S Wacker Dr Ste 4000	Chicago	IL	60606

# **EXHIBIT Q**

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DPH Holdings Corporation  
Special Parties

Company	Address1	City	State	Zip
Sharyl Yvette Carter	1541 La Salle Ave No 1	Niagra Falls	NY	14301



# **EXHIBIT R**

Company	Contact	Address1	Address2	City	State	Zip
American International Group Inc and its Related Entities	AIG Law Department Bankruptcy	David A Levin Esq	70 Pine St 31st FL	New York	NY	10270
RLI Insurance Company	Michael P OConnor Esq	10 Esquire Rd Ste 14		New City	NY	10956

# **EXHIBIT S**

**Pg 148 of 148**  
 DPH Holdings Corporation  
 Special Parties

Company	Contact	Address1	Address2	City	State	Zip
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Cook Gary L		5249 Field Rd		Clio	MI	48420-8220
Dashkovitz Dennis		9301 Buck Rd		Freeland	MI	48623-0000
Hyundai Motor America	Attn Jason R Erb Esq Senior Counsel	10550 Talbert Ave		Fountain Valley	CA	92708-6031
Hyundai Motor America	Pillsbury Winthrop Shaw Pittman LLP	Mark D Houle	650 Town Ctr Dr 7th Fl	Costa Mesa	CA	92626-7122
Hyundai Motor Company	Attn Jason R Erb Esq Senior Counsel	10550 Talbert Ave		Fountain Valley	CA	92708-6031
Hyundai Motor Company	Pillsbury Winthrop Shaw Pittman LLP	Mark D Houle	650 Town Ctr Dr 7th Fl	Costa Mesa	CA	92626-7122
Lyons David		103 Autumn Ridge Trl		Farmersville	OH	45325
Rotaform LLC	c/o Rebecca Simoni Esq	von Briesen & Roper	411 E Wisconsin Ave Ste 700	Milwaukee	WI	53202
Streeter Steven D		G 4210 Crosby Rd		Flint	MI	48506-1463